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BIRTHS.

BRIGHT—April 23, 1924, at 9 Achill rd., Bramcondra, to Mr. and Mrs. George W. Bright, a son.

CORKERY—April 19, 1924, at Iddesleigh House, Dundrum, to Lindsay, wife of Captain E. D. Corkery, M.C., the Devonshire Regiment, a son.

CORR—April 25, 1924, at 40 Lower Leeson st., the wife of Hugh A. Corr, Mollaghmore, Sutton, Co. Dublin, a daughter.

CULLERNE—April 21, 1924, at Private Nursing Home, Hume, 12 Upper Leeson st., to Mr. and Mrs. Wyndham Cullerne, a son.

LEVENSTON—April 23, 1924, at 19 Upper Fitzwilliam st., Dublin, to Mr. and Mrs. F. M. Levenston, a daughter.

MacMILLAN—April 21, 1924, at Drogheda Cottage Hospital, the wife of Angus MacMillan, Townley Hall, a son.

OXER—April 21, 1924, at 3 Swansey tce., Rathgar, the wife of Howard Oxer, of a daughter.

SHERIDAN—April 24, 1924, at Llandudno, to Mr. and Mrs. A. M. Sheridan, of Aghaskeagh, a son.

MARRIAGES.

BECKETT and BARKLEY—April 16, 1924, at Donacarney Presbyterian Church, South Circular rd., Dublin, by the Rev. Gordon T. C. Clements, B.A., Alfred J. Beckett, B.A., M.B., B.Ch., B.A.O. (Dublin University), eldest son of Mr. and Mrs. Charles Beckett, Ben Inagh, Westfield rd., Dublin, to Elizabeth Maud, eldest daughter of Mr. and Mrs. James Barkley, 8 St. Anthony's rd., Rialto, Dublin.

BELL and NUNN—April 23, 1924, at St. Ann's Church, Dublin, Edward Ford Bell, second son of late R. Popham Bell, Tipperary, and A. Sylvia T. Nunn, eldest daughter of late W. B. Nunn, of Castlebridge, Wexford.

BROWNLOW and HARKNESS—April 21, 1924, at St. Mary's Church, Nenagh, by Rev. Chancellor McDowell, John Brownlow, to Ethel Emily, eldest daughter of William Harkness, Nenagh.

DENCH and JONES—April 22, 1924, at Sandymount Methodist Church, by Rev. C. H. Crookshank (of Limerick), assisted by Rev. W. L. Armstrong, M.C., Reader, son of Mr. and Mrs. G. W. Dench, Sandymount Park, Dublin, to Evanora Olave, daughter of Mr. and Mrs. Harry C. Jones, 20 Northumberland rd., Dublin.

HAYNES and BARRETT—April 16, 1924, at Christ Church, Leeson Park, Dublin, by the Rev. A. E. Hughes, M.A., Hugh Arthur, younger son of Colonel C. R. Haynes, C.B., to Edna, only daughter of the late Mr. and Mrs. Henry Barrett.

JACKMAN and BROWNE—April 5, 1924, at Clapham rd., Presbyterian Church, London, by the Rev. J. Smyth Wood, Douglas Norman Jackman, M.A., second son of Mr. and Mrs. Alfred Jackman, Clapham Common, to Agnes Browne, B.Sc., A.R.C.Sc.I., formerly of Sandymount, Dublin, youngest daughter of Mr. J. Browne and the late Mrs. Browne, Ballynenagh House, Moneymore, Co. Derry.

O'REILLY and MARTIN—April 23, 1924, at St. John's Church, Blackrock, with Nuptial Mass, by the Rev. J. McCarthy, C.C., assisted by the Very Rev. Canon Waters, P.P., and the Rev. C. Ryan, O.D.C., Herbert Joseph O'Reilly, D.S.O., M.C., fourth son of the late Joseph O'Reilly, D.L., and Mrs. O'Reilly, Sans Souci, Booterstown, to Marjorie, daughter of the late Frank V. Martin and Mrs. Martin, Craigmore, Blackrock.

DEATHS.

ANNOUNCEMENTS received late for insertion in this column will be found on Page 8.

BYRON—April 24, 1924, William Byron, Sly, gunl., Bagenalstown. "Peace, perfect peace." Funeral to-day (Saturday) 3 o'clock.

COSGRAVE—April 24, 1924, at 28 Elm Grove, Ranelagh, Peter, third youngest son of Ellen and the late Charles Cosgrave, Bara Rua, Churchtown, Dundrum, aged 35 years. Deeply regretted by his mother, brothers, sisters, relatives, and a large circle of friends. R.I.P. Funeral to-day (Saturday) from Beechwood Church to Churchtown Cemetery at 3 o'clock.

DIXON—April 24, 1924, Essie, daughter of the late Thomas Dixon, Boynagh, Kingscourt. Funeral (to-day) Saturday, 3 o'clock (summer time).

FLOOD—April 25, 1924, at his residence, Violet Vale, Chapelizod, Dublin, Michael Tynan Flood, dearly-beloved husband of Kate Flood. Deeply regretted by all his family and relations. Sacred Heart of Jesus, have mercy on his soul. Funeral will take place (tomorrow (Sunday) from Violet Vale at 1 o'clock p.m. for Tallaght, by motor.

FOGARTY—April 25, 1924, at 136 Pigmore Ways, Dartford, Annie, widow of late James Fogarty, Whitworth rd., Dublin. "Peace, perfect peace."

GRAY—April 25, 1924, at Charlemont place, Armagh, Robert Gray, F.R.C.P.I., in his 79th year. Funeral strictly private and no flowers, by his own wish.

HICKEY—April 25, 1924, at her residence, 7 O'Neill's tce., Emsworth, Margaret, dearly beloved wife of Patrick Hickey. Deeply regretted by her sorrowing husband and family. R.I.P. Funeral from Harcourt st. Station, Monday, 28th, at 1 p.m., to Glasnevin.

IRWIN—April 25, 1924, at 19 Pembroke Park, Dublin, Colonel Herbert Edwardes Irwin, late the Royal Warwickshire Regiment. Funeral private.

MURRAY—April 23, 1924, at Simms Lodge, Drogheda, Mary, beloved wife of Francis Murray. R.I.P. Funeral to-morrow (Sunday) at 2 o'clock for Donore Catholic Cemetery.

McDERMOTT—April 25, 1924, at Royal Victoria Eye and Ear Hospital, William Joseph Patrick McDermott, of 153 Dromcondra rd., Dublin, aged 60 years. Deeply regretted by his sorrowing wife and children. R.I.P. Funeral from St. Agatha's, North William st., on Monday, 28th, immediately after 10 o'clock Mass, for Glasnevin.

PRESTAGE—At his residence, 6 Woodville, Sandford rd., James Moody, third son of Ralph Prestage, late "Belmont," Park View, Kilmainham, beloved husband of Violet Prestage, aged 51. "For ever with the Lord." Funeral (private) to St. James's, 3.30 to-day (Saturday).

ROWLEY—On Thursday, April 24, 1924, at her residence, Sylvan Park, Kells, Kathleen Ethel Rowley, wife of the late Standish Grady Rowley, and youngest daughter of the late Loftus Gray, of Jamestown, and Whitefort, Co. Wexford. Funeral leaves for Crosskiel Church at 12 o'clock (new time) to-day (Saturday).

SHEANE—April 24, 1924, at Ballyteskin, Wicklow, Elizabeth Maria, widow of the late William Sheane, aged 65 years. Funeral will leave at 1.30 p.m. to-day (Saturday) Dungannon.

SWALLOW—On Easter Monday, 1924, at Pencombe Rectory, Worcester, Anne Swallow, aged 84, for 60 years the devoted friend of Canon Crosthwait. "Faithful unto death."

TULLY—April 25, 1924, at a Private Nursing Home, Mary Eliza Tully, of 45 Upper Leeson st., youngest daughter of the late Captain Rivers Tully, R.N. Funeral private. No flowers.

TUTHILL—April 25, 1924, at Military Hospital Curragh, following an operation, George Tuthill, late of 7 Cadogan rd., Fairview, Dublin.

WALLACE—April 20, 1924, at Bournemouth, after a long illness, Bernard George Wallace, of 57 Beesington st. and 45 Moore st., to the deep sorrow of his wife and children.

WEIR—April 25, 1924, at her residence, 25 Belmont av., Donnybrook, Maria Irwin, last surviving daughter of the late Robert Irwin Weir, Captain 27th (Inniskillings), aged 100. Funeral to Mount Jerome, Monday, at 10.30 o'clock.

WILMOT—April 25, 1924, at Roseville, Clonskeagh, Margaret Johnstone, beloved wife of Samuel P. Wilmot. Funeral private.

WYNNE—April 25, 1924, at his parents' residence, Quinagh House, Carlow, Robert Arthur (Bertie), darling and youngest son of Mr. and Mrs. Wynne, aged 2 years 10 months. "Safe in the arms of Jesus." Funeral to-morrow (Sunday) to Killeshin 3 o'clock (new time).

IMPORTANT.—As announcements for this column, if posted on Saturday, cannot reach this office in time for Monday's paper, they should be sent by telegram.

IN MEMORIAM.

BUTLER—Second Anniversary—In sad and loving memory of our dear mother, who entered into rest April 26th, 1922, at her residence, Joanna Cottage, Crumlin, rd.

Father, in Thy gracious keeping.
Leave we now Thy servant sleeping.

MALONE—In undying memory of my only brother, Richard Maurice Fitzgerald, late Captain Norfolk Regiment and Lieutenant 5th Battalion Irish National Army, who died at Bannaton 26th April, 1923. "Till the day dawn."—Harry.

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NELSON LINERS
TO
CANARY ISLANDS.
Return Fare, £20, First Class.
Highland Rover...May 8 Highland Glen...May 22
Apply Head Office, 98 Leadenhall st., London, E.C.3; or to Local Passenger Agents.

FOR SENDING ABROAD TO FRIENDS, the Best Irish Paper is the "WEEKLY IRISH TIMES." Price Twopence.

STORAGE.
Merchants or Shippers requiring Storage or Carriers in the South, Apply
O'RIORDAN & BYRNE
Carriers and Storage Contractors,
CORK.

SPECIAL EXTRA

The Irish Times.

PRICE TWOPENCE. DUBLIN, SATURDAY, APRIL 26, 1924. VOL. LXVI. NO. 20,915.

"THE FINEST LIGHT 6"
ONCE you have driven an Oakland 6-cylinder car you will appreciate the luxury of that freedom from gear changing, that quick acceleration and reserve of power that makes a good 6-cylinder car so easy to handle. In the field of the "light 6" Oakland performance stands supreme.
Four Wheel Brakes and steel disc wheels are part of a very full equipment.
Gradual Payments Arranged.
LINCOLN & NOLAN, LTD.,
57 AND 58 LR. BAGGOT ST., DUBLIN.
"WHERE SERVICE AND VALUE MEET."
Wires—" Lincolan, Dublin." 'Phones—945-944

THE 1924 FORD SEDANS ARE SO GREATLY IMPROVED AND REFINED, BOTH IN EXTERIOR DESIGN AND INTERIOR FITTING, AS TO AFFORD MORE IN THE WAY OF REAL COMFORT, CONVENIENCE, AND GENERAL SATISFACTION THAN HAVE EVER BEEN OBTAINABLE.
TWO-DOOR MODEL £225
FOUR-DOOR £265
SMITHFIELD MOTOR CO., LTD.,
SMITHFIELD, DUBLIN.

RAILWAYS.

GREAT SOUTHERN & WESTERN RAILWAY.
PUNCHESTOWN RACES,
28th and 30th APRIL, 1924.
On each day Special Passenger Trains will leave Kingsbridge for Naas at 11.15 a.m. and 11.45 a.m., returning at 5.40 p.m. and 6.0 p.m.
The 11.15 a.m. from Kingsbridge and 6.0 p.m. from Naas will call as intermediate Stations.
A connection will be given from Sallins to Naas at the 10.0 a.m. ordinary train from Kingsbridge each day of the Races.
Return fares from Kingsbridge to Naas:—

FIRST CLASS.	THIRD CLASS.
8/-	4/-

Intermediate Stations single fares.
Tickets available for date of issue only.
On each day the 11.50 a.m. ordinary train from Tullow will be altered to leave at 12.0 a.m. and run correspondingly earlier to Sallins. See Posters.
On each day Return Tickets at single fares, available for return on either date, will be issued to Sallins or Naas from Cork, Limerick, Clonmel, Cashel, Nenagh, Birr, Mountmellick, Waterford, Kilkenny, Athlone, Banagher, Tullow and intermediate stations. Passengers from Tullow and intermediate stations can also obtain the cheap tickets to Harristown if desired.
The 8.0 a.m. ordinary train from Cork and the 4.55 p.m. from Kingsbridge will call at Sallins each day of the Races.
NEALE, General Manager.
Kingsbridge Station,
Dublin, April, 1924.

GREAT NORTHERN RAILWAY (IRELAND).
MAY, 1924, TRAIN ALTERATIONS.
DUBLIN AND BELFAST MAIN LINE—WEEK-DAYS.
1.38 p.m. Malahide to Dublin will call at Raheny.
SUNDAYS.
A Train will run from Belfast to Dublin at 10.30 a.m., and will have a connection to Warrenpoint.
HOWTH BRANCH—WEEK-DAYS.
1.50 p.m. Howth to Dublin will call at Raheny on Saturdays only.
2.5 p.m. Dublin to Howth will call at Killester.
SATURDAYS additional Trains will run from—
Dublin to Howth at 2.45 and 4.0 p.m., returning from
Howth to Dublin at 3.15 and 4.30 p.m.
SUNDAYS.
Additional trains will run as under:—
Dublin to Howth 4.30, 6.30 and 10.30 p.m.
Howth to Dublin 4.0, 7.0 and 11.0 p.m.
For full particulars see Time-tables at stations.
JOHN RAGWELL, General Manager.

GREAT NORTHERN RAILWAY (IRELAND).
(KILDARE AND NATIONAL HUNT)
PUNCHESTOWN RACES,
TUESDAY and WEDNESDAY, 29th and 30th APRIL, 1924.
On MONDAY, 28th APRIL, Cheap Excursion Tickets will be issued TO DUBLIN, in connection with above, as under:—

Stations:	Train Times. p.m.	RETURN FARES. 1st class.	2nd class.	3rd class.
Belfast	2.30	30/-	22/6	16/6
Lisburn	2.55	27/6	21/-	15/4
Lurgan	2.35	24/9	18/6	13/7
Portadown....	3.0	23/3	17/6	12/8
Banbridge	2.40	27/3	17/3	12/7
Newcastle	1.45	29/-	21/3	13/11
Dungannon	2.05	27/5	20/6	14/11
Omagh	12.27 a.m.	34/6	25/9	18/8
Strabane	11.47	39/9	29/5	21/5
Derry	11.15	43/-	31/8	23/8
Enniskillen..	3.33 p.m.	30/9	23/-	16/11
Clones	2.28	24/-	18/-	13/7
Armagh	2.40	23/9	18/-	13/7
Newry	3.19	19/11	15/-	10/11
Dundalk	4.14	14/3	10/9	7/11

Tickets available for Return by Ordinary Trains (Limited Mail excepted) up to and including THURSDAY, 1st MAY, 1924.
JOHN RAGWELL, General Manager.

BANKS.

HONG KONG AND SHANGHAI BANKING CORPORATION.
AUTHORISED CAPITAL $50,000,000
Issued and fully paid up $20,000,000
Sterling £ 4,500,000
Reserve Funds $25,500,000
Reserve Liability of Proprietors $20,000,000
Head Office—HONG KONG.
Chief Manager—F. WERNER.
BRANCHES and AGENCIES—Amoy, Bangkok, Batavia, Bombay, Calcutta, Canton, Chefoo, Colombo, Dairen (Dairy), Foochow, Haiphong, Hamburg, Hankow, Harbin, Hongkew, Shanghai, Ipoh, Jelebu, Johore Bahru, Kuala Lumpur, Lyons, Malacca, Manila, Nagasaki, New York, Peking, Penang, Rangoon, Saigon, San Francisco, Shanghai, Singapore, Soerabaya, Sungei Patani, Tientsin, Tsingtau, Vladivostok, Yokohama.
COMMITTEE IN LONDON.
Sir Charles Addis, K.C.M.G., Chairman.
Hon. Cecil Baring, C. A. Campbell,
David Landale, Sir George Macdonogh, K.C.B., K.C.M.G.,
Sir George Sutherland, C. F. Whigham

Matters, Bicycles &c.

R CARS.

...lenge Cup, Dublin-Tramore 2 ...ilton, Cup-Dublin-Arklow 2 ...Agents, Wallen, Trinity st. ...

...Bros., Ltd. Cars now further ...

...N, LTD., 40 WEST ...LR. BAGGOT ST. ..... CHESTER. ..... DUNDALK ....and values now ...

...ISABLE "RHODES" ...REMARKABLE.

...A. Percy Hunt, Distributor ...Great Brunswick street, ...Agents in unprepared ...

...KEATING and LUNDY, ...nswick Street, Dublin.

ROVER CARS.

...ksley, } £195, ...DELIVERY DUBLIN

...Roadhouse Chassis. ...CO., LIMITED, ...STREET, DUBLIN.

...S'S AUTO SERVICE, ...STREET, DUBLIN.

...CARS. ...CARS.

...Model 14 h.p. in stock. ...ry deliveries of 11.4 Models. ...

Agents: ...OBERT CALLOW AND SONS, ... 44 WESTLAND ROW.

...CARS (WOLVERHAMPTON). ...0 Walker, Self Starter ..... £242 ...0 Walker, Self Starter £253

...E. CARLYLE AND SON, LTD., ...0 Kildare street.

...ARDEN GALLOWAY (New) ..... £260 ...ARDEN SOLO ..... £180 ...ARDEN 5 SEAT ..... £180 ...ARDEN 4 SEAT ..... £160 ...ARDEN 2 SEATER ..... £150 ...ARDEN CLOSED CAR ..... £325 ...ARDEN SPORTS ..... £195. ...HILTON AND SONS, LTD., ...GARAGE, DUBLIN.

...bsolin—10/12 h.p. 2 Seater Peugeot, ...der, price £55—Peugeot Cure Dawson st., Dublin.

...ing Car for sale—Sanderson, 34 ...street, Dublin. 25 C

...Under Touring Car, in splendid ...; bargain—Sanderson, 34 Lower ...street, Dublin. 25 C

...ses, new or second-hand; tuition; ...tract; running costs prepared ...Morris Agency, 36 Lr. Abbey st. ...

...19 h.p., owner driver, perfect ...recently overhauled. Address ...office. 24 F

...Car and Trailer Body as extra, ...for—N 62, this office. 23 A

...Tandem, Lamplugh—Phillips, 44 ...h Avenue, Sandymount, Dublin. 20 C

...All makers of Cars supplied ...date delivery; state particulars ...Car Co., Chapel street, ...24 B

...h good running order, £75.— ...

...1920 recently overhauled, per- ...Address "Z 2454, Cleh." ...

...Work and Panelling—The City ...Works, Lindsay Road, Drumcondra. 10 T

...Dublin old, well-seater, ride sur- ...type 2 Seater, Dickey Seat, ...Crossley Limousine, in perfect ...ing; Benalls fitted. 22 F

...ing run/drgt coupe, by ...in this office. 22 F

...ed running order, tyres good, ...Address "Z 2453, this office. 22 F

...ars for Sale, special English ...Address "Z 2452, this office. 24 B

...first class private hire car; ...rear 30 Harcourt street. ...

...Small Car; owner wishes ...Kevin and Bow ...

...Morris Cowley, 36 Dawson street. 24 F

...Morris Cowley, demonstrator, ...driven, guaranteed as accident; ...Maker, 36 Dawson street. 24 F

...Morris Cowley, new body, ...new; £200 or near offer. ...

...M.G. Midget, Hispano in engine, ...new tires; must be sacrificed ...appointment.—M 1950, this ...22 F

MECHANICS.

...Driver, passenger and ...Apply Rose ... 222, this office. 24 F

...ED.

...wants a job; one ...recommended.—X 357, ...

...Touring repairs, Ford ...N 14, this office. 22 F

...Mechanic, ...Apply ... 22 F

...Mechanic, ...running repairs; ...ment, Co. Dublin. 25 C

...Car, easy situation; ...X 264, this office. 25 A

ADVERTISEMENTS IN ALL Cases must be sent in early to AVOID ERROR OR OMISSION as the PROPRIETORS RESERVE THE RIGHT TO REFUSE ANY ADVERTISEMENT, NO ADVERTISEMENT ACCEPTED.

CHARGES FOR SMALL CLASSIFIED ADVERTISEMENTS.

12 words or under, 1/-
Every succeeding word, One Penny.

4 consecutive insertions FOR price of 3

This concession does not apply to advertisements ...ed in display form or placed contrary to our ...classification.

The Office address counts as three words if replies ...m to be called for, or if they are to be sent by ...hat, as four words. Postage extra.

Advertisements now prepaid are charged at a ...minimum of 3/- per insertion.

Publication of these advertisements is not ...TRADE AND MATRIMONIAL" ADVERTISE- ...MENTS IN THESE COLUMNS 1/- PER LINE.

SITUATIONS VACANT, ORIGINAL TESTIMONIALS should be enclosed with replies to advertisements.

(3/3/23.)

IRISH TIMES, LTD., WESTMORELAND STREET, DUBLIN.

TELEPHONE ... 5037.

BRANCH OFFICES—

BELFAST—139 Royal Avenue ..... Phone 1787
CORK—55 Marlborough Street ..... Phone 655
LONDON—69 Fleet Street, E.C. 4 ..... Central 4356
MANCHESTER—90 Victoria Street 8084
GLASGOW—54 Gordon Street ..... Central 564

LOST AND FOUND.

...Medal. Lost on Adelaide ...Gents Restaurant. Reward, 27 ...

...Yellow Metal Rosary; 10/- reward. ...

...Bulldog, Bedlington Dog, black, ...Reward, 14 Rimbey ... 24 F

...22, on the Curragh Race ...Reward. Apply 22 Pembroke ...

...Dog, end June, 1923. A reward ...stamped to Christopher Priory, ...Solicitor for Mr. Thomas ...

...and Gold Watch (Winsley), ...ngley, Grafton street, and ...ngley, Grafton street. ...

...for lost sheaf Amiens st. ...Reward if box at ... 25 A

S VACANT.

...—Intensive Courses, Wire- ...ting, Telephone Cable, P.O. ...Post Session begins ...Apply Sec. ...Hours' street. S 21.

...Assistant Girl, 16, for ...in Millinery and General ...Small wage. Address ...

...work with knowledge of ...Apply Superintending ...Hospital. ...

...Hardware, Boots, ...also young Lady ...Apply this office. 25 A

...State age and ...Secretary Business, ...Colonial ... 24 F

...Assistant Cook-General, ...Apply ... 24 B

...Cook-General, ...Apply ... 24 B

...Cook-General, ...Apply ... 24 B

...

"These three things Irishwomen must do for beauty"

—Elizabeth Arden.

Cleanse the skin thoroughly, deeply, gently, with Venetian Cleansing Cream. It melts down into the pores much further than water and soap can go, cleansing the deep places where impurities hide, making the skin daintily fresh and sweet and clean. 4/6, 8/6, 12/6.

Tone & Firm the skin, then, with Ardena Skin Tonic. This stimulating astringent tones and awakens every cell. It is a mild bleach as well as tonic. It keeps the skin white and fine and radiantly clear. 3/6, 8/6, 16/6.

Nourish the skin with Orange Skin Food, a wonderful deep tissue builder for an ageing or thin face. Pat it freely about the eyes and throat where wrinkles threaten. It rounds the contour by building up the underlying muscles. 4/6, 7/6, 12/6.

Now arrangements have been made for the smartest shops in various Irish centres to stock Elizabeth Arden's famous Venetian toilet preparations. The Dublin Agents are:

FORREST & SONS, LTD., *Grafton Stree*t, DUBLIN

Over 1,000 other agents throughout the world.

Write to Elizabeth Arden's London Salon for "*The Quest of the Beautiful*," a booklet describing the famous Arden home treatment for the skin. Sent free.

ELIZABETH ARDEN

2 rue de la Paix, PARIS. *25 Old Bond St.*, LONDON, W.1. *673 Fifth Avenue*, NEW YORK

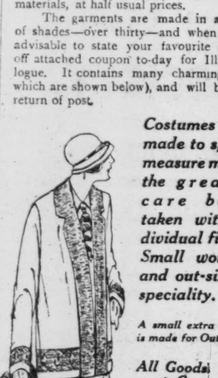
Save 2 or 3 Guineas on every Purchase

Enormous saving made possible by Direct by Post System.

IN these hard times the chance of saving as much as 3 Guineas on a single purchase is a chance to be jumped at.

By dealing direct with the Menapia Knitting Mills, thus saving all intermediate profits, you can obtain beautiful Knitted Costumes and Cardigans, cut on the latest, most sporting, and comfortable lines, and made only in the very finest materials, at half usual prices.

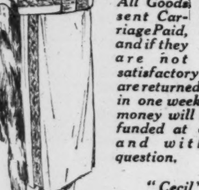
The garments are made in a great variety of shades—over thirty—and when ordering it is advisable to state your favourite shades. Send off attached coupon to-day for Illustrated Catalogue. It contains many charming styles (3 of which are shown below), and will be sent you by return of post.



Costumes are made to special measurement, the greatest care being taken with individual fitting. Small women's and out-sizes a specialty.

A small extra charge is made for Outsizes.

All Goods sent Carriage Paid, and if they are not satisfactory and are returned within one week your money will be refunded at once and without question.



"Mentone"
Attractive Knitted Suit, made in the finest quality wool, with a most becoming design. The coat possesses a roll collar made to button in semi-cross-over style at present so fashionable. In all the latest colourings.
Wool - **3 Gns.**

"Cecil"
Fashionable Knit Suit in Wool, with broad stripe, in various Art silk and wool mixture, having fancy diamond design and sash. Has a most becoming appearance, being very attractive - **3 Gns.**

"A" Silk - **£4**

Fill up this Coupon clearly and post to us. Our Illustrated Catalogue will be sent you by return of post.

Cut along dotted line.

Name .....

Address .....

Shades preferred .....

K.A.A.

MENAPIA
KNITTING MILLS,
WEXFORD

Branches { PARIS. NEW YORK.

(CONTINUED FROM PAGE 2.)

HORSES, HARNESS, ETC.

A GOOD Bay horse and Mare, cheap.—Burke and Sons, Erne street, Westland row. 25 B

DONKEY, Mare.—A. Michel and Co., 23 Waterford street, Dublin. 25 C

FOR Sale, exceptionally good Hunter, jumper and manners recommended; price £35.—N 532, this office. 24 P

PREMISES, LANDS, ETC.

A SITE to Let in Abbey street, suit shop, garage, theatre, handball court, or auctioneer.—Fallon, 9 Lower Ormond quay. 24 P

BUSINESS Premises, near Grafton street—Spacious Showrooms and Offices to Let. Apply to 71, this office. 25 C

BUSINESS Premises, well fitted Shop, 40/- weekly, 17 Upper Ormond quay.—N 196, this office. 24 P

BUSINESS Premises to Let, well fitted Shop, 13 Parliament street; suit any trade. 25 C

CENTRAL shop and large Basement to Let. Apply 11-12 St. Andrew street. 24 P

FINE Offices to Let, second floor, over O'Farrell's, Capel street. 24 P

GARAGE to Let, Lower Baggot street, convenient tram.—270, Irish Times Branch Office, Bozzaris street Bridge. 25 C

GARAGE to Let, Upper Mount street, accommodate four; rent moderate.—Apply 28 Upper Mount street. 24 P

LARGE, well lighted Office, electric light, 'phone; also Store, electric light, best part Middle Abbey street; rent moderate.—N 201, this office. 24 P

OFFICE Room to Let, in American Chambers, 3 Lower O'Connell st.; telephone, electric light; gas at 4d. per 1,000 c.ft.—N 141, this office. 25 A

LARGE Office to Let, ground floor; electric light and fittings. Apply at 15 William st.

MANUFACTURERS', Agents' Offices to Let, South Great George's street; also excellent Basement; £30 monthly.—N 272, this office. 25 A

NORTH Wall.—To Let, one or two large Rooms, suit Agent; rent moderate.—N 240, this office. 24 P

OFFICES, central, to Let. Apply 11-12 St. Andrew street. 24 P

OFFICES or Showrooms well fitted; electric light, fire fittings; moderate rent; first floor.—Chambers, 45 Henry street. 24 P

OFFICE, Dame street, opposite Castle; first floor, back single room; moderate.—N 2, this office. 22 P

OFFICE Wanted, one or two rooms, central; moderate. —N 356, this office. 25 A

OFFICE or Sample Room to Let, ground floor, next Four Courts.—N 360, this office. 25 A

STABLE, suitable for Motor House, Wanted immediately in Ballsbridge neighbourhood.—Keogh, 29 Anglesea street, Dublin. 24 P

SMALL party of Girls wish to Hire Tennis Court, or suitable Ground, with or without Net, for evenings after work. Reply, stating terms, N 367, this office.

TO Let on long lease, or Sell with immediate possession, large well fitted Shop, with basement, yard, rear entrance, and splendid House, with private hall door, situate in busy city centre (three doors from Henry st.); suit any business. Stamp for particulars, or call 12 to 3 o'clock, 50 Moore st. 25 C

TO Let, Garage, rear of 16 Lower Fitzwilliam st. 25 A

TO Let, 2½ Acres of Building Land, suitable for factories or houses; 500 ft. frontage.—N 378, this office. 25 A

STABLING AND GRAZING.

GRAZING Field, over 2 acres, well fenced, good water supply.—Ashbourne House, Howth. 22 P

GRAZING, about 20 acres, about seven acres, Donaghmore, from 1st May.—N 158, this office. 25 C

TO Let, 12 Acres of Grazing.—Riverside, Stillorgan. 24 B

WANTED, good Grass for one Hunter.—N 221, this office.

BUSINESS, SALE AND WANTED.

HOTEL for Sale, seaport town, Northern Ireland; long established, fully licensed and furnished; good trade; owner leaving; bargain immediate purchaser.—Haigh, Auctioneer, Belfast. 25 A

HOTEL (Fully Licensed), with extensive rear premises, in City of Aberdeen, for Sale by Private Treaty. Full particulars can be had from the Auctioneers, J. J. Aird and Sons, Merrybrook, Leicester. 25 C

LICENSED House, yards and large repetable garden for Sale (owner retiring); lease 999 years; splendid trade; good business town, Co. Wexford; monthly fair; suit man with land if required. Address "Z 2450," this office.

SHOP, in busy city area; Apply 28 Upper Ormond quay, 4th Dun Laoghaire. 24 P

SALE, Goodwill of Watercress (Nasturtium) shop chair; at street door; suit any business.—M 1937, this office. 22 P

HOUSES AND LANDS FOR SALE.

AT Terenure—Privately, compact House, with open fields at back; 2 sitting, 5 bedrooms, maid's room, hot bath, 2 w.c.'s, kitchen and pantry; price £1,100.—Apply 13 Harcourt terrace, Dublin. 24 P

AT Rushy Park road—For Sale, immediate possession, A Detached House; 3 reception, 6 bedrooms, bath-room, h. and c.; kitchen, class range; 2 pantries, 2 coal-sheds, garage, and stable; price £1,250.—Apply Mr. Stringer, 75 Upper Rathmines. 'Phone, 2471.

AT 6 Herbert avenue, Merrion—Bright semi detached modern House; 2 sitting, 4 bedrooms, large garden; possession; long lease. 24 P

BRAY—For Sale, 4 Strachan Villas, nine separate rooms, bath, h. and c.; electric light, balls, garage, greenhouse; possession.—Fraser, Kilmacud, Stillorgan. 25 C

BRAY Strand—£1,450. Furniture and Lease; 9 bedrooms, hot bath.—Arthur Jones, Sol., Greystones. One. 25 A

BLACKROCK—Seapoint Manor, corner Seapoint avenue, handsome detached Residence for Sale, standing on 14 acres; suitable hotel, nursing home, or private residence; contains 14 apartments, conservatory; well stocked fruit and vegetable gardens; land rent £37; lease for ever; clear possession; three neat Cottages in addition to house, let to tenants whose suitability is unsurpassed; admirable investment for energetic party; £2,500 the lot; seen daily. 25 C

BALLYMUN road, Glasnevin; clear possession; adjacent to tram; seven rooms, hot bath, garden; Auction next Wednesday.—Messrs. Holden, Auctioneers, Saint Andrew street. 24 P

BLACKROCK—Detached, on 11 acres, 9 apartments, garden, fruit trees, tennis court, garage.—North and Co., Grafton street.

CLONTARF—Detached House, on 7 Acres; 10 apartments, hot and cold bath, garden, tennis court, etc.—North and Co., Grafton street.

HOUSES AND LANDS CONTINUED.

JAMES H. NORTH AND CO.,
110 GRAFTON STREET.

DARTRY road—Semi-detached, Non-basement House to be Sold, with possession; 3 reception, 5 bedrooms, electric light, hot bath.

HOWTH—Semi-detached House, with rear yard and side entrance, convenient to two trams, will be Sold with furniture; ready for immediate occupation; £1,000.—Wood Cumped and Co., Howth; possession first; five rooms; price £700.

GLENAGARY—Convenient Residence, near Sandycove Station; 2 reception, 5 bedrooms, hot bath; low fixed rent.—Cooke, Dalkey.

RATHMINES—Non-basement House for Sale, with possession; 3 reception, 6 bedrooms.

FURNITURE AUCTIONS ANNOUNCED.

DARTMOUTH road—Thursday, 24th April.

SPRINGFIELD," Collemore road, Dalkey—Tuesday, 29th April.

ASHBROOK terrace, Leeson Park—Monday, 1st May.

MATFIELD, Sutton—Monday, 5th May.

SUTTON—Detached House, on 2 acres, non-basement, 5 reception, 7 bedrooms, bathroom.

LOWER Leeson street—Very suitable for nursing home; excellent accommodation; electric light throughout.

LEINSTER road, Rathmines—Compact House, 3 reception, 6 bedrooms, hot bath, electric light; price £1,230.

DOLPHIN'S Barn—Price only £750, containing 2 sittingrooms, 4 bedrooms, bathroom, gas.

DONA road, Glasnevin—Detached, non-basement House, containing 3 reception, 4 bedrooms, bath, electric light.

DRUMCONDRA—On tram line, to be Sold, with possession; 2 reception, 3 bedrooms, bathroom, garden, side entrance.

JAMES H. NORTH AND CO.,
110 GRAFTON STREET. 22 X

COUNTY Offaly (Ferbane)—For Sale, Gallen Lodge, detached two storey Dwellinghouse; two sitting, five bedrooms, kitchen, scullery; one minute's walk from Ballycumber station; large garden, fully stocked with fruit trees; 8 acres of land attached; large enough for grazing 2 cows; with ample right of way; rent payable to I.L.C. £13, per annum. For further particulars address "Z 2456, House," this office.

CLONTARF—For Sale, two modern Houses, nicely situated, with immediate possession of one, which contains two sittingrooms, four bedrooms, very handy kitchen, scullery, etc., electric light, good garden; every accommodation.—N 169, this office.

DESIRABLE Residence, 9 rooms; 2 living, 4 bedroom; price £1,000; Furniture available; owner leaving country; seen by appointment.—N 53, this office. 23 A

DETACHED Residence, Rathgar, beautifully situated, delightful position, standing in its own grounds with some land attached; price £4,000. Particulars apply in order to view from Garvey and Good, 21 Lincoln place, Dublin. 25 D

DARTRY road—Semi detached non basement House; 3 apartments; long lease; £1,850.—North and Co., Grafton street.

DUN Laoghaire—Semi detached non basement House, in perfect order; 9 apartments, hot bath, good garden; £900.—North and Co., Grafton street.

FOR Sale, old fashioned Rectory, 8 miles from Limerick, 4264 acres; Church 4 miles; Glebe House; lease of rent for ever.—N 241, this office. 24 P

FOR Sale, by private treaty, gentleman's residence (high class), by Maples, London, in a large provincial town in the North of Ireland; residence contains 10 rooms and kitchen; in good order; with stable, garden, and motor accommodation; residence can be sold as a going concern, or also possible to sell Furniture," this office. 25 C

FOR Sale, two fine roomed Houses; let £5 per month; long lease; low ground rent.—N 401, this office.

FOR Sale, Detached Double Villa, containing 2 reception, 4 bedrooms, kitchen, scullery, etc., with frontage for 3 additional detached villas; suitable Belfast boundary, convenient to train and tram; 1 acre garden, fully stocked with all kinds of fruit in full bearing; extra low valuation and low £2; also very handy to Belfast; price for whole £1,000.—Box No. 1335 Irish Times Branch Office, Belfast.

GLASNEVIN—Semi detached non basement House; 3 reception, 5 bedrooms, bath; £1,500.—North and Co., Grafton street.

HANDSOME Modern 7 Roomed House vacant possession; nice residential locality, in Ranelagh. 24. Price; large garden; £2,000.—North and Co., Grafton street.

HANDSOME Modern 7 Roomed House vacant possession; nice residential locality, in Ranelagh. 24. Price; large garden; £2,000.—North and Co., Grafton street.

HANDSOME Modern 7 Roomed House vacant possession,

...S AND HEALTH RESORTS.

...HOTEL,
...BLIN.
...PENED.
...AS USUAL
...P. A. MORAN,
...Proprietor.

...NE HOTEL.
...AND DINNERS
...or à la Carte.
...ON-RESIDENTS.

...OR HOTEL,
...BLIN
...and Row Station.
...MODERN HOTEL.
...Carte Luncheons and Dinners.
...TELEPHONE—2741.
...Apply Manageress.

...elegrams—"Rest, Dublin."
...HOTEL,
..., KINGSBRIDGE.
...to Great Southern
...Railway Termini.
...ine and Moderate.
J. S. ROSS, Proprietor.

...ND RAILWAY
...HOTEL,
...UPPER PLACE, BROADSTONE
...walk from Broadstone Terminus.)
...ent for travellers to or from the
...arriving in Dublin and wishing to
...morning train. The Hotel is one
...comfortable in Dublin. Electric light
...Service charges most moderate.
...meets all Midland Trains.
...morning by night mail train can
...station in this Hotel.
...1887, Dublin.
...MANAGERESS.

...H STAR HOTEL,
...G.N.R. TERMINUS, DUBLIN.

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LEGAL NOTICES.

1923. No. 220.
IN THE HIGH COURT OF JUSTICE IN NORTHERN IRELAND.
CHANCERY DIVISION.
ADVERTISEMENT FOR CREDITORS AND INCUMBRANCERS.

PURSUANT to an Order of the above-named Court made in the Matter of the Estate of ALICIA MARGARET STEWART, late of Killowen, Lisburn, in the County of Antrim, Widow, deceased, between ELIZABETH C. M. ATKINSON and Others, Plaintiffs, and HANS EDWIN WATKINSON, Defendant, the Creditors of the said Alicia Margaret Stewart, Deceased, who died on or about the 14th day of January, 1923, are on or before the 22nd day of May, 1924, to send by post prepaid to Messrs. L'Estrange and Brett, of 9 Chichester street, in the City of Belfast, the Solicitors of the Defendant, the Administrator of the said Deceased, their Christian and Surnames, addresses and descriptions, and, in case of firms, the names of the partners and the style and title of the firm, the full particulars of their claims, a statement of their accounts and the nature of the securities (if any) held by them.

And the persons claiming to be incumbrancers affecting the real and chatel real estate of the said Deceased, described in the Schedule hereto, are by the said Order, to come in and prove their claims before the Chief Clerk at the Chambers of W. J. Moore Wilson, 2 Donegall House, City of Belfast, on the 4th day of June, 1924, or in default thereof they will be peremptorily excluded from the benefit of the said Order.

Every person holding any security is to produce the same before the Chief Clerk, at the Judge's Chambers, Chancery Public Office, Courthouse, Belfast, on Wednesday, the 4th day of June, 1924, at 11 of the clock in the forenoon, being the time appointed for adjudicating on the claims.

Dated this 17th day of April, 1924.
THOMAS R. WALLACE, Chief Clerk.
GEORGE MARTIN, Solicitor for Plaintiffs, 44 Royal Avenue, Belfast.

SCHEDULE HEREINBEFORE REFERRED TO.
(a) That part of the Lands of Mullavilla containing 177 acres 16 perches Statute measure or thereabouts including the House Office Tower Bells Clock Demesne and Plantation known as Blanchville situate in the Barony of Gowran and County of Kilkenny.
(b) Part of the Lands of Largancot, Kilmakenty Hallybagan and Clonmair otherwise known as Greenhill and also the Lands of Money and Kilmore all situate in the Barony of O'Neiland West in the County of Armagh.
(c) The perpetuity rents of £28 12/8 issuing and payable out of the Lands of Killybush and Youngsden otherwise Terricles in the Barony and County of Monaghan and also £31 3/4 out of the Lands of Lavan in the Barony of O'Neiland West and County of Armagh.
(d) House and Premises known as Friedlands Somerton Road Fortwilliam Park in the City of Belfast.
(e) Part of the Lands of Clogher containing 19 acres 39 perches or thereabouts Statute measure situate in the Barony of Masareene Upper and County of Antrim together with the House and Premises thereon known as Killowen.
(f) Parts of the Lands of Aughnaslough containing respectively 4 acres 2 roods 6 perches or thereabouts Statute measure and also Part of the Lands of Clogher containing respectively 27 acres 26 perches and 5 acres 7 perches or thereabouts Statute measure all situate in the Royal District of Lisburn Electoral Division of Inland Kells and of Antrim.
(g) That Part of the Land known as Duncan's Land entered in Folio No. 2018/13766 of the Register for Antrim therein described as "that part of the lands of Clogher containing 31 acres 3 roods and 36 perches or thereabouts Statute measure situate in the Barony of Masareene Upper and Co of Antrim.

LEGAL NOTICES.

NOTICE OF CHARITABLE DONATIONS AND BEQUESTS.

GEORGE ORMSBY POTTER, late of Ballinrobe, in the County of Mayo, Farmer, Deceased.
Notice is hereby given, pursuant to the Statute 30 and 31 Vic., C. 24, that the above-mentioned Deceased by his Will dated the 28th day of February, 1919, bequeathed the following charitable legacies in Ireland:—£100 to the Select Vestry of Ballinrobe Parish for Sustentation Fund, the interest to be credited every year as from "the Potter family," £25 to the Select Vestry of the Parish of Killaclan, or Castle Blakeney, the interest of which sum is to be for Diocesan Assessment on the said Parish; £25 to the Parish of Ballynacarad, for Parochial Assessment.
Probate of the said Will was granted on the 12th day of April, 1924, forth of the Ballina District Registry, to John Crampton Potter, of Ballinrobe, and James Cowan, of Knockroe, the Executors therein named.
Dated this 24th day of April, 1924.
HENRY CONCANON, Solicitor for the said Executors, Tuam.
To the Commissioners of Charitable Donations and Bequests, and all whom it may concern.

Record No. 1922—402.
SAORSTAT EIREANN.
HIGH COURT OF JUSTICE—CHANCERY DIVISION.
The Right Hon. the Lord Chief Justice of Ireland sitting as the Chancery Judge.
In the Matter of
THE COMPANIES (CONSOLIDATION) ACT, 1908.
And in the Matter of
THE INDUSTRIAL AND PROVIDENT SOCIETIES ACT, 1893.
And in the Matter of
THE IRISH CO-OPERATIVE CLOTHING MANUFACTURING SOCIETY, LIMITED.
The Right Honourable the Lord Chief Justice of Ireland, sitting as Chancery Judge, has, by an Order dated the 21st day of February, 1924, appointed David Telford, B.C.L., of 40 and 41 Dame street, Dublin, one of the firm of Craig, Gardner and Co., chartered accountants, to be Official Liquidator of the above-named Company.
Dated 8th day of April, 1924.
(Signed), THOS. W. ELLERKER, Chief Clerk.
DOBBYN and McCOY, Solicitors for Official Liquidator, 85 Lower Gardiner street, Dublin.

NOTICE TO CREDITORS.
In the Goods of
GEORGE TAAFFE, late of Smarmore Castle, Ardee, in the County of Louth, Retired Captain in H.M. Army, Deputy Lieutenant, Deceased.
Take Notice that, pursuant to the 22nd and 23rd Vic. Chapter 35, all persons claiming to be creditors or otherwise to have any claim or demand against the assets of the said Deceased, who died on the 7th day of June, 1923, are hereby required on or before the 14th day of June, 1924, to furnish (in writing) the particulars of such claims or demands to the undersigned as the Solicitor for John Coleman Kirran and Raymond Stephenson, the Executors of the Deceased, and to whom Probate of the Will of the said Deceased has been granted for the Principal Probate Registry of the High Court of Justice, Saorstat Eireann, on the 3rd day of October, 1923, and in default thereof the said Executors will proceed to distribute the assets of the said Testator, having regard only to the claims of which notice and particulars shall have been given as above required.
Dated this 16th day of April, 1924.
O'KEEFFE and LYNCH, Solicitors for the said Executors, 30 Molesworth street, Dublin.

STATUTORY NOTICE TO CREDITORS.
SAORSTAT EIREANN.
IN THE HIGH COURT OF JUSTICE.
THE PRINCIPAL PROBATE REGISTRY.
In the Goods of
ROBERT BOWELL, late of 4 Derrynane terrace, Dalkey, County Dublin, Doctor of Medicine, Deceased.
Notice is hereby given, pursuant to 22 and 23 Vic., Cap. 35, requiring all persons who claim to be creditors of the above-named Deceased, who died on the 8th day of July, 1923, on or before the 31st May, 1924, to send particulars of their claims to the undersigned Solicitors for the Administratrix of the Deceased, to whom Letters of Administration (with Will annexed) were granted on the 17th December, 1923.
And Notice is hereby further given that after the said 31st May, 1924, the Administratrix will proceed to distribute the assets of the Deceased amongst the persons entitled thereto, having regard to the claims of which she has then notice.
Dated this 25th day of April, 1924.
BOXWELL and ERSKINE, Solicitors for the Administratrix, 14 South Frederick street, Dublin.

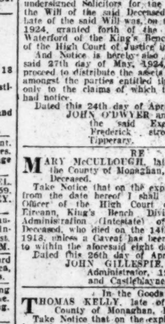
STATUTORY NOTICE TO CREDITORS.
SAORSTAT EIREANN.
IN THE HIGH COURT OF JUSTICE.
THE PRINCIPAL PROBATE REGISTRY.
In the Goods of
ELEANOR AUGUSTA PARKINSON, late of 7 Mornington road, Ranelagh, County Dublin, Widow, Deceased.
Notice is hereby given, pursuant to 22 and 23 Vic., Cap. 35, requiring all persons who claim to be creditors of the above-named Deceased, who died on the 7th day of June, 1923, on or before the 31st May, 1924, to send particulars of their claims to the undersigned Solicitors for the Executrix of the Deceased, to whom Probate was granted on the 24th July, 1923.
And Notice is hereby further given that after the said 31st May, 1924, the Executrix will proceed to distribute the assets of the Deceased amongst the persons entitled thereto, having regard to the claims of which she has then notice.
Dated this 26th day of April, 1924.
BOXWELL and ERSKINE, Solicitors for the Executrix, 14 South Frederick street, Dublin.

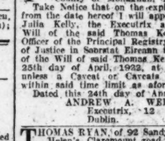
STATUTORY NOTICE TO CREDITORS.
In the Goods of
JOHN O'DWYER, late of Tipperary, in the County of Tipperary, Solicitor, Deceased.
Notice is hereby given, pursuant to the Statute 22 and 23 Vict., cap. 35, that all persons claiming to be creditors of or otherwise to have any claims or demands against the estate of the said John O'Dwyer, Deceased, who died on the 29 day of December, 1923, are hereby required on or before the 27th day of May, 1924, to furnish in writing to the undersigned Solicitors for the Executors named in the Will of the said Deceased, and to whom Probate of the said Will was, on the 4th day of April, 1924, granted forth of the District Registry at Waterford of the King's Bench Division (Probate) of the High Court of Justice in Saorstat Eireann, the said Executors will proceed to distribute the assets of the said Deceased amongst the parties entitled thereto, having regard only to the claims of which they shall then have had notice.
Dated this 24th day of April, 1924.
JOHN O'DWYER and CO., Solicitors for the said Executors, 15 South Frederick street, Dublin, and Tipperary.

STATUTORY NOTICE TO CREDITORS.
MARY McCULLOUGH, late of Tullyvanus, in the County of Monaghan, Widow and Farmer, Deceased.
Take Notice that on the expiration of eight days from the date hereof I shall apply to the proper Officer of the Land Judge for Grant of Probate of the Will of said Thomas Kelly, who died on the 25th day of April, 1923, at Drumniel aforesaid, unless a Caveat be entered therein within said time limit as aforesaid.
Dated this 24th day of April, 1924.
ANDREW A. WELLS, Solicitor for Executrix, 12 Molesworth street, Dublin.

THOMAS RYAN, of 92 Sandymount road and 61 Helen's, Claremount road, Sandymount, County Dublin, Victualler, Deceased.
Take Notice that all persons having any claims against the estate of above Deceased are required to furnish particulars thereof (in writing) to the undersigned Solicitors for the Executrix before 25th May next, and after that date the estate of said Deceased will be distributed, having regard only to such claims as shall be furnished as aforesaid.
CHARLES J. REDDY and SON, Solicitors, 14 Westland Row, Dublin.

NOTICE TO CREDITORS.
WILLIAM J. KELLY, of Cedar Lodge, Rosslare, in the County of Wexford, Hotel Proprietor, Deceased.
Creditors of the above Deceased are requested to send forthwith detailed particulars of their claims to the undersigned Solicitors.
Dated this 24th day of April, 1924.
P. J. O'FLAHERTY and SON, Solicitors for the Executors, 1 Rowe street, Wexford.





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LETTERS TO THE EDITOR.

SCOUTS AT WEMBLEY.

TO THE EDITOR OF THE IRISH TIMES.
Sir,—The expression of opinion in your leading article of yesterday that a fortnight at Wembley would be a boon to young citizens of the Free State compels reference to the Scout Jamboree which is being held at Wembley from July 31st to August 11th, which will comprise Scouts from all parts of the Empire, and where the flag of the Irish Free State will fly over a contingent of some 300 Scouts from the Province of Leinster, side by side with an Ulster contingent. Furthermore, Ulster and Free State Scouts will combine to enter one team in the athletic competitions for the honour of Ireland, while reserving each the right to send in a separate team also. Credit for the original idea of scouting for boys has been variously claimed for Mr. Thompson Seton, of America; for Sir Robert Baden-Powell, and others. Greater than this controversy is the accomplished facts of to-day, which presents the lover of youth with the spectacle of a world-wide chain of boys' organisations on the Scout model, under one Constitution within the British Commonwealth of Nations (albeit subject to local modifications in detail), but displaying a certain variety of structure in foreign countries, the whole of which are nevertheless combined in one brotherhood, bearing witness to one law, which is, essentially, the law of service to God and man.
The Boy Scouts of Denmark are organising a great International Jamboree at Copenhagen to follow immediately upon the London Jamboree, and a small Free State contingent is going on there. Financial considerations necessarily limit this representation, but the practical help of the Dublin public at the Scout entertainment which is being held at the Theatre Royal on Saturday, May 3rd next, and at any subsequent outdoor event this year, will tend to increase the numbers of this representation.
As there is distinction neither of class nor creed in the Rules of Scouting for Boys, and as the detail of religious training is wisely left in the hands of each local troop authority to apply its own teaching, the public of this distressful, because belligerent, country may confidently and unitedly give the movement its support, in the knowledge that only good can ensue.—Yours, etc.,
R. TUTHILL, Hon. Secretary,
Dublin Boy Scouts' Local Association,
40 Merrion square, Dublin,
April 23th, 1924.

THE DISHORNING OF CATTLE.

TO THE EDITOR OF THE IRISH TIMES.
Sir,—There have been several letters in your paper calling attention to the brutal and horrible manner in which disborning, or "skulling," cattle is usually carried out. At the present time especially animals undergo the greatest agonies through being dishorned by rough, incompetent men, who have no regard for their feelings, and who do not realise the tortures which they are inflicting on the poor, helpless dumb creatures.
This practice is against the law, unless carried out by a veterinary surgeon, by whom an anæsthetic must be administered, and, this being the case, it is high time that some urgent steps were taken to put a stop to it. I am given to understand that the Civic Guard have been instructed to take action and to prosecute, in any case reported to them, not only the owners of the cattle, but those who are actually taking part in this horrible practice. It would be well if the Society for the Prevention of Cruelty to Animals were to make a special effort to move the authorities in the matter. Until something drastic is done the practice will continue. A prohibition notice for display outside all Civic Guard stations would be a help.—Yours, etc.,
A HATER OF CRUELTY."
Longford, April 24th, 1924.

NEW ATLANTIC LINER.

SS. ATHENIA FOR CANADIAN PASSENGER SERVICE.

The Anchor-Donaldson liner Athenia, which, commencing next month, will call at Moville Westward-bound to pick up Irish passengers for Canada, is the latest addition to the Anchor-Donaldson fleet. Like the other vessels of the line, she carries two classes of passengers only—cabin and third class.
The Athenia is a striking example of the comfort which this class of vessel offers. The staterooms are elaborately fitted, large and airy, and offer a degree of comfort which cannot fail to meet with appreciation from the most discerning travellers. On the bridge deck amidships there is accommodation for 334 and on the shelter deck for 162 cabin passengers. The dining saloon has seating accommodation for 264 passengers. The other public rooms are beautifully decorated, and furnished with cosy lounges and easy chairs.
The third class staterooms, which accommodate 1,120 passengers, are situated on "D" and "E" decks, and are being fitted for two, four, and six passengers each. There are several public rooms at the disposal of the third class. There are two dining saloons seating 518 and 182 persons, respectively, a smoking room, two; general rooms, and a lounge hall.
The Athenia was built by the Fairfield Shipbuilding and Engineering Company, on the Clyde, and put in commission only last year. She is of the "shelter deck" type, and her principal dimensions are—Length, 520 feet; breadth, 66 feet; depth, 42 feet; gross tonnage, 13,465 tons.

UNIVERSITY NEWS.

NATIONAL UNIVERSITY OF IRELAND.

The Senate met yesterday. There were present—Patrick J. Hamilton, M.A., D.Sc., Chancellor of the University, President of University College, Cork, in the chair; Denis J. Coffey, M.A., M.R.I.A., President of University College, Dublin; John Pentland Mahaffy, D.Litt., President of University College, Dublin; Right Rev. Monsignor MacCaffrey, D.Ph., Vice-Chancellor of the University, President of St. Patrick's College, Maynooth; Fred H. Wiber, Registrar of the University; Hon. Mr. Justice Sir Arthur W. Conway, M.A., D.Sc., F.R.S.I., Rev. Timothy A. Finlay, S.J., M.A., Robert Dudley Edwards, M.A., Mary T. Hayden, M.A., Rev. Eugene A. Hyde, M.A., Seaghan F. MacBrair, M.A., M.D., B.Ch., Henry C. Wheeney, M.A., William Magennis, M.A., M.D., William D. O'Kelly, M.D., D.Ph., Patrick Moran, M.A., Thomas Wallis, M.A., B.Sc., Edward Mapother, M.D., B.Ch., B.A.O., D.Ph., Denis J. Fitzgerald, M.D., B.Ch., B.A.O., M.A., Hugh Ryan, M.A., Doc., James Creed Meredith, M.A., Litt.D., C.B., Patrick T. O'Sullivan, M.D., B.Ch., F.R.C.P. (London).
Regrets for inability to attend the meeting were received from—Alexander Anderson, M.A., D.Sc., LL.D., Pro-Vice-Chancellor of the University, President of University College, Galway; Alfred Baldie, M.A., B.Sc., Ph.D., T.D.; Elizabeth M. O'Sullivan, M.A.
The Senate had under consideration the reports of the examiners on the Medical and Dental Examinations, Spring, 1924, and awarded passes, honours, and prizes in the usual manner.
The Senate appointed Professors A. W. Conway, M.A., D.Sc., F.R.S.I., and Hubert J. Preston, M.A., as delegates to represent the University at the celebrations in connection with the seventh centenary of the University of Naples.
Having disposed of other business of a routine character, the senate adjourned.

EASTER VESTRIES.

ATHLONE—ST. PETER'S — Churchwardens—Rector's — Mr. W. B. Percy. People's — Mr. Vivian Ashton. Select Vestry—Messrs. R. Baile, W. Bryan, J. H. Bigley, R. Gibson, A. Heaton, S. Hewitt, J. Hill, G. Lowe, S. Lowe, Isaac Mayne, C. Seymour, and Mrs. S. Lowe. Parochial Nominators—Rector, Mr. Percy, Mr. Baile and Mr. Lowe. Supplemental—Messrs. J. H. Bigley and Vivian Ashton. Diocesan Synodsmen — Messrs. Baile and Carey. Parochial Treasurer—Mr. William Hewitt.
CLARA—KING'S COUNTY—Churchwardens—Rector's — Mr. Carey. People's — Mr. R. Rigg. Select Vestry—Messrs. S. Poff, J. De Boo, H. Poff, W. Bell, T. Rynehart, G. Hume, J. Wigzins, J. Lowe, A. Goldicker, J. Riggs, W. Sutherland and R. Stewart. Glebewardens—Rector's — Mr. Carey. People's — Mr. T. Riggs. Parochial Nominators—Messrs. H. F. Poff, G. Hume, W. Moore and R. Upton. Supplemental—Mr. W. Bell. Diocesan Synodsmen—Messrs. W. Bell and C. Moore. Parochial Hon. Treasurer—Mr. W. Bell. Hon. Secretary—Mr. H. Poff.
MONASTEREOREIS—KING'S COUNTY—Churchwardens—Rector's — Judge Wakely and Mr. W. Hinckley. People's — Mr. R. Gill and Mr. W. Ballard. Select Vestry—Messrs. T. G. Hudson, T. H. Bourke, C. Smith, W. W. Odlum, G. Hannon, J. Nelson, J. Lyons, J. Lecky, Richard R. Gilliard, W. Smith, R. C. Leslie and Joseph Williams. Synodsmen—Judge Wakely and Messrs. C. Smith and W. W. Odlum. Supplemental Nominators—Judge Wakely, Messrs. C. Smith and W. W. Odlum. Supplemental Messrs. T. Logan, J. Alsebury and G. Gill.
DUBLIN — ST. JUDE'S — Churchwardens—Rector's — Mr. Hughes. People's — Mr. Bracken. Select Vestry—Messrs. W. Breslaughtd, S. Byrne, J. Clark, J. Clark, A. Gordon, H. Hughes, J. Leary, J. Nolan, G. Orwell, M. Ryan, J. Wilson and A. Aiken. Sidesmen—Messrs. Clark, H. Garrett and Aiken. Supplemental Nominators—Messrs. Clark and Aiken. Parochial Nominators—Messrs. J. Clark, G. Peake and A. Aiken. Supplemental—Messrs. Clark and Aiken. Diocesan Synodsmen—Messrs. Clark and Aiken. Parochial Treasurer—Mr. Hughes. Hon. Secretary—Mr. Gibson. Hon. Organist—Mr. Dunbar. Supplemental—Mr. H. Poole. Hon. Treasurer—Mr. J. Clark. Hon. Secretary—Mr. A. Aiken.

LAW REPORTS.

LAND FOR THE LANDLESS

"A SHOCKING STORY."

In the Bankruptcy Court, before Mr. Justice Pim, the case of Edward Cosgrave, shopkeeper and farmer and temporary inspector under the Congested Districts Boards, Loughrea, Co. Galway, stood in the list for the examination of witnesses.
The bankrupt was examined by Mr. Blood, K.C. (instructed by Mr. S. G. Butherford), and said that he held a farm at Ballintubber, near Loughrea, consisting of 500 acres, the rent being £423 and the landlord paying all taxes. In April, 1920, a land committee was formed, the cattle were driven off, the land was taken up by the committee and stock was put on. He had expected to make a profit of about a couple of hundred pounds on the land.
Michael Quinn, examined by Mr. Blood, said that he was a member of the committee for the landless that had been referred to. It was partly for the benefit of the landless, and its object was to do the best that it could. There were ten or twelve members, and they held sittings to decide how the land was to be divided. Mr. Monaghan, the chairman, took the money and banked it. The holding paid its rent the first year and had about 35s. over. An arrangement was made with the committee to pay two years' rent, but it was not paid. There was an arbitration, and it would not be agreed to. The committee paid one year's rent.
Mr. Justice Pim—I want to know exactly what happened to the money, except that one year's rent, or one and a half, that was paid to the landlord?
The witness said that it was taken charge of by Monaghan.
The witness handed in a statement of account.
Mr. Justice Pim—This is a most extraordinary case. You will have to produce a complete account of what you and the committee received from 1920 to the present, and any balance will have to be remitted to the assignee within a week. Will you undertake to do this?
Witness—Yes.
Mr. Justice Pim—It appears clear that the "landless men" got nothing. You take the profit from this man, Mr. Cosgrave. It is a shocking story; such things would simply ruin the country. You were absolute marauders in this proceeding, instead of adopting the legal and proper method through the Land Commission.
The further hearing was adjourned.
Mr. Eugene Collins appeared for the bankrupt.

FREE STATE PRISONERS.

ALLEGED MISTAKEN IDENTITY.

In the King's Bench Division, before Mr. Justice Dodd, Mr. Michael Comyn, K.C., with whom was Mr. Louis O'Dogherty (instructed by Mr. Campbell, Swinford), applied for a conditional order of *habeas corpus* in the case of William Murphy, Preron Balla, Co. Mayo, who is at present a prisoner in Hare Park Interament Camp.
Counsel moved on the affidavit of Mr. Thomas Campbell, solicitor, of Swinford, Co. Mayo, which stated that on the 24th January last Murphy, while a prisoner in Hare Park, was brought before a Free State military officer and informed that he had been tried and sentenced to ten years' penal servitude. On the 30th of January he was asked to sign a form for the purpose of having the sentence reviewed. Murphy informed the Free State authorities that a mistake had been made, and that he was not the William Murphy whose trial was purported to have taken place on the 7th November, 1922, as he had not been arrested until 1923. Another man named William Murphy, residing at Ballagh, Co. Mayo, had been captured at Rosrow, Co. Mayo, on the 7th November, 1922, and charged with being in possession of a rifle and ammunition without lawful authority. This latter Murphy was, the deponent was informed and believed, the person for whom his client was mistaken, and had been released from Hare Park. When his client informed the Free State authorities of their mistake they searched the office files and discovered that a mistake had been made, but they had done nothing to remedy it.
Mr. Justice Dodd gave liberty to serve notice of motion for Wednesday on the proper authorities.
Counsel made a similar application on behalf of Thomas Manning, The Berries, Athlone. He moved on the affidavit of Mr. Thomas Campbell, solicitor, which stated that Manning was arrested by Free State troops near his home on or about the 17th September, 1922. On the 10th August, 1923, an unsigned order to be served upon him, and he was at present detained as a military captive at Hare Park Internment Camp. There he was informed that in or about the month of May, 1923, he had been tried and sentenced to five years' penal servitude. Manning was never tried before any military tribunal, and deponent was informed and believed that the sentence passed was a mistake, and should have been passed on another man of the same name who was arrested on the 30th March, 1923, and tried in Athlone on the 30th May, 1923, and who escaped after sentence, was recaptured wounded on the 13th August, 1923, and taken to St. Bricin's Hospital, Dublin, where he died on the 16th August, 1923.
Mr. Justice Dodd made a similar order, granting the application.

AN AGENT'S CLAIM.

COMMISSION ON ORDERS.

In the King's Bench Division, before Mr. Justice Dodd, in the intended action of O'Leary v. Gallagher, Mr. Martin Maguire (instructed by Messrs. Corrigan and Corrigan), on behalf of the intended plaintiff, Mr. Arthur O'Leary, carrying on business as a commission agent at 24 Suffolk street, Dublin, applied for liberty to issue and serve a writ of summons out of the jurisdiction on the intended defendant, Messrs. James Gallagher, Ltd., who carry on business as wholesale handkerchief merchants, London, E.C. The intended action was to recover £55 commission in respect of business done and orders obtained for the defendants.
Mr. Justice Dodd granted the order sought.

RATE COLLECTOR'S BOND.

COUNTY COUNCIL'S CLAIM.

Before Mr. Justice Dodd, sitting without a jury, the case of Monaghan County Council against Thomas Scott, rate collector, was heard. This was an action brought by the plaintiffs against the defendant to recover £3,958 4s. 1d., amount due on bond in respect of his warrant for the collection of rates for the financial year ending on the 31st March, 1922.
Mr. Cecil Lavery (instructed by Mr. Murphy, Monaghan) appeared for the plaintiffs.
Mr. Justice Dodd made an order for the amount claimed, for breach of the conditions of the bonds, with costs.

STORE CATTLE SALES.

MESSRS. GAVIN LOW, LTD.

A fair selection of cattle was presented at above firm's sale on Thursday last, but the number of top class beasts was not so large as usual. The welcome change to rain encouraged home feeders and cross-Channel purchases—most freely, and a good clearance was made. Quite all round shooting a tendency to rise. The following quotations show the trend of business:—Fattened bullocks and heifers, £20 (50/-), £19 (47/-), £19 (48/-), £18 5/- (44/-), £17 15/- (43/-), £17 (47/-), £18 5/- (50/-), £17 (44/-), £19 (47/6), £18 5/- (41/6), £14 10/- (50/-), £14 (48/-), Follies £13 5/- (49/-), £13 5/- (44/-), £13 (50/-), £13 10/- (46/6) Aberdeen Angus and Hereford cross—£15 10/- (54/-), £14 10/- (48/-), £13 15/- (54/-), £13 17/6 (53/-), £13 5/- (44/-), £13 (50/-), £13 5/- (52/-), £16 5/- (54/-), £16 17/6 (53/-), £16 10/- (56/-), £16 5/- (56/-), £14 12/6 (57/-).

MESSRS. GANLY, SONS AND CO.

There was a large increase in the numbers this week, but with the exception of a few lots the entries were not of such an attractive or useful feeding class of cattle as last week. There was a good selling trade right through, and (with the exception of a few lots which failed to meet owners' expectations) the bulk of entries changed hands at prices similar to last week. Two good lots of Aberdeen Angus heifers at £21 and £19 10/- were 59/- and 56/6. A pen of choice Aberdeen Angus polly bullocks from Co. Wicklow at £22 5/- 56/-. Other pens were disposed as follows:—Heifers, £22 5/- (58/-), £21 15/- (57/-), £21 (55/6), £20 (54/-), £19 10/- (54/-), £18 10/- (52/-), £17 15/- (53/-), £17 (51/-), £16 5/- (53/6), £16 (52/-), Bullocks, £20 (58/-), £20 (54/-), £20 (52/-), £20 (48/-), £18 5/- (47/6), £18 (46/-), £18 10/- (44/-), £18 (45/6).

(PATENTS) MR. WM. EWART DOYLE, Registered Patent Agent and Registered Patent Attorney, 19 College Green, Dublin. Advice Free. —(Adv.)

UNIVERSITY COLLEGE, CORK.

The Governing Body have appointed Professor Thomas Dillon Cahill, M.A., Professor of Mathematics, to be Professor of Mathematical Physics, in succession to Professor Timothy Hanley, M.A., who has been appointed Professor of Mathematics in University College, Galway.

COMMISSION ON ORDERS.

The Commission appointed to inquire into the circumstances connected with the making of orders for the payment of commissions to persons other than solicitors in connection with the sale of land under the Land Acts met yesterday in the Land Commission Court, Four Courts, Dublin. Mr. Justice Wylie presided, and the other members present were Mr. Justice Meredith, Mr. Justice Hanna, Mr. Justice Gavan Duffy, Mr. Justice Kennedy, Mr. Justice Johnston, Mr. Justice Ronan, Mr. Justice Hanna, Mr. Justice Murnaghan, Mr. Justice Hanna, Mr. Justice Murnaghan, Mr. Justice Hanna, Mr. Justice Murnaghan, Mr. Justice Hanna, Mr. Justice Murnaghan, Mr. Justice Hanna, Mr. Justice Murnaghan, Mr. Justice Hanna, Mr. Justice Murnaghan, Mr. Justice Hanna, Mr. Just

PUBLIC NOTICES.

YEAR 1924.
COMHAIRLE CONNDAE BAILE ATA CLIATH.
(DUBLIN COUNTY COUNCIL).

SCHEME OF SCHOLARSHIPS FROM PRIMARY TO SECONDARY SCHOOLS.

The County Dublin County Council offer among those of either sex who have not pursued a course of study in any Secondary School, and who are at present attending a Primary School in County Dublin, Twenty-five Scholarships. Five of these tenable at a Residential School or College and twenty at any Day Secondary School.

The conditions under which Scholarships may be obtained and held are as follows:—

CLAUSE 3.—VALUE OF SCHOLARHIPS.
For the year 1924 Five Scholarships, each of the value of £50 per annum, will be awarded. These Scholarships are tenable in any Residential School or College or Vocational School, and Twenty Scholarships, each of the value of £30 per annum, will also be awarded, tenable in any Day Secondary School.

The Scholarships will be awarded strictly on merit as disclosed by the Examination.

CLAUSE 2.—RESIDENTIAL QUALIFICATIONS.
Scholarships will be restricted to Pupils who have resided, or whose parents or guardians have been resident in the County for the five years immediately preceding 1st April, 1924.

CLAUSE 3.—QUALIFICATIONS AS TO MEANS.
Applicants, before being admitted to examination, will submit to the County Scholarships Committee evidence that they are, under this scheme, entitled to hold a Scholarship.

Children of labourers and of farmers whose valuation does not exceed £20 shall be entitled to full Scholarship. Children of farmers whose valuation exceeds £20 may, at the discretion of the committee, receive a reduced Scholarship.

CLAUSE 4.—QUALIFICATIONS AS TO AGE.
No Scholarship shall be awarded to any candidate under 12 or over 14 years of age on 1st August, 1924.

CLAUSE 5.—REFERENCES.
Every Candidate for a Scholarship shall, before being admitted for examination, produce a satisfactory reference from both the Head Teacher and the Manager of his or her school, together with a Medical Certificate as to fitness, and a recommendation from a clergyman of his or her parish as to character.

CLAUSE 6.—TENURE.
The Scholarships will be tenable for four years, or in special cases, and subject to the approval of the Minister of Education for five years in an approved Secondary or Vocational School. The continuation of the Scholarship to be contingent on the satisfactory report of the Principal of the school from year to year at a Secondary (or Vocational) School.

CLAUSE 7.—SUBJECTS OF EXAMINATION.

1. Irish. (a) Oral	(100 marks)	
(b) Written	(100 marks)	Obligatory Subjects.
2. English (a) Oral	(100 marks)	
(b) Written	(100 marks)	
3. Arithmetic	(100 marks)	
4. History and Geography	(100 marks)	
5. Drawing	(100 marks)	Optional any one of these subjects.
Model and Free Hand		
6. Algebra and Geometry	(100 marks)	

PRIMARY SCHOLARSHIP SCHEME.
SYLLABUS OF SUBJECTS OF EXAMINATION.
IRISH (ORAL).

(a) Conversation on the following:—Salutations, answers, weather, colours of the year, numbers, the clock, work and play, health, illness, buying and selling, school work.

(b) To recite and understand thirty lines of Irish poetry.

(c) To read a piece of about Standard V. National Programme difficulty, and answer simple questions on same.

WRITTEN.

(a) To answer in Irish easy questions in Irish on the subjects mentioned in (b) and (c) above. These questions and answers to include the use of prepositional pronouns and common verbs.

(b) Easy questions in Grammar.

ENGLISH (ORAL).

(a) To read with intelligence a passage from a standard author, or a magazine, and answer questions on same.

(b) To recite two hundred lines of poetry.

WRITTEN.

(a) To write an essay on a subject of general interest or on an incident in Irish history.

(b) The correction of faulty sentences.

NOTE.—Marks will be deducted for incorrect spelling.

ARITHMETIC, ALGEBRA & GEOMETRY:
Candidates as in Intermediate Programme in Mathematics for National School Sixth and Higher Standards.

HISTORY AND GEOGRAPHY:
(a) History—The History of Ireland from 1792 to 1900.
(b) Geography—Ireland: (i) Physical features; (ii) Natural productions; (iii) Industries; (iv) Export and Import; (v) Means of communication; (vi) Places of Historic interest.

DRAWING:
(a) The drawing of easy familiar objects.
(b) From example or dictation, or drawing from memory.
(c) The construction of simple scales, simple geometrical divisions of lines and angles, the construction of triangles and quadrilaterals from very simple data.

CLAUSE 8.—PLACE AND DATE OF EXAMINATION.
The examination will be conducted in the National Schools at Dublin, Dun Laoghaire, Skerries.

The papers for the written examination will be the same as supplied to Teachers in Primary Education. The Oral Examinations will be conducted by Examiners appointed by the Scholarship Committee in conjunction with Examiners to be appointed by the Ministry of Education.

CLAUSE 9.—ALLOTMENT OF SCHOLARSHIPS.
The Scholarships will be allotted for competition among pupils of Primary Schools in the Union Areas comprising the County Dublin as follows:—

1. The Dublin Union Area, Fifteen Scholarships.—Examination Centre, Dublin.
2. Rathdown Union Area, Six Scholarships.—Examination Centre—Dun Laoghaire.
3. Balrothery Union Area, four Scholarships.—Examination Centre, Skerries.

CLAUSE 10.—APPLICATION FOR ADMISSION.
Applications from intending candidates will be received by the Secretary of the County Council, at his Office, 11 Parnell square, Dublin, from whom Application Forms may be obtained. These forms must be received not later than 2nd day of June, 1924. Certificate of Birth and Medical Certificate must accompany Form of Application.

CLAUSE 11.—NOTIFICATION OF EXAMINATION.
Notification will be sent by the Secretary of the County Council to all candidates declared eligible for examination. A candidate will be admitted only on production of this notification.

CLAUSE 12.—PAYMENT OF SCHOLARSHIPS.
The County Council shall pay the amount of the Scholar's Tuition fee, maintenance charges, cost of books, etc., on receipt of demand from the Head Master of the Secondary School, and the balance (if any) shall be paid to parent or guardian of the Student. Payments shall be made in two instalments.

CLAUSE 13.—RENEWAL OR LAPSING OF SCHOLARSHIPS.
The renewal of a scholarship for a second, third, fourth or fifth year shall depend upon a satisfactory report being received as to the Scholar's progress and conduct during the previous year. Should such report not be forthcoming the Committee shall have power to lapse the Scholarship, or should the student have qualified for a University Scholarship the Primary Scholarship must also lapse.

CLAUSE 14.—GENERAL.
Copies of this Scheme and Syllabus may be obtained on application to the Secretary of the County Council, 11 Parnell square, Dublin.

HOWTH URBAN DISTRICT.

THE DAIRIES, COWSHEDS AND MILK SHOPS (IRELAND) ORDER OF 1908.

Notice is hereby given that, in pursuance of the above-mentioned Order, every occupier of a Dairy, Cowshed, or Milk Shop in the above district shall, on or before the 31st day of May, 1924, apply to the Registrar in the District in the Howth Urban District to have such Dairy, Cowshed, or Milk Shop (owned by him) registered under the Regulations contained in said Order. Those already registered shall apply to be re-registered. The penalty attaching to any breach of the said Regulation is Five Pounds, and in case of continuing offences to a further penalty of Forty Shillings for each day after written notice of the offence from the Council.

Forms of application, with regulations, can be had by applying to

JAMES MOORE, Town Clerk.

Council Office, Howth,
24th April, 1924.

NOTICE OF DEPOSIT OF
POOR RATE & TOWN RATE BOOK
FOR INSPECTION,
COUNTY OF DUBLIN.

URBAN DISTRICT OF HOWTH.

Notice is hereby given that the Council of the above-named Urban District are about to make Poor Rates on the property rateable thereto in the Urban District. The Poor Rates for the ordinary Expenditure of the County Dublin County Council for the Service of the Year ending 31st day of March, 1925, chargeable to the Urban District of Howth are at the following Rates in the Pound:—

	Sums to be deducted	To be Levied
To be Levied in respect of or on Agricultural Land.	Agricultural Grant.	Residential Grant.
	Pence.	Pence.
In respect of County Charges	6½	9½	15½
In respect of Union Charges	13½	20½	34½
Total	20	30	50

And whereas a charge of 6d. in the Pound is chargeable on the whole area of the County of Dublin as Compensation for Malicious Injuries, the special Poundage Rate of 6d. has been added to the Poor Rates and will be collected with the above general Poor Rate.

And Notice is hereby given that the said Council will on Monday, 12th May, 1924, at 8 o'clock in the Urban Council Office, Howth, make a Consolidated Town Rate of 8.4 in the £ on the Property rateable thereto, situate within said Urban District, according to the rateable value thereof, under the Towns' Improvement (Ireland) Act, 1854, the Public Health (Ireland) Act, 1878, and the Local Government (Ireland) Act, 1898, and the Acts incorporated therewith or amending same respectively to defray the expenses of said Council under said Acts for the Year ending 31st day of March, 1925, made up as follows:—

	s.	d.
*Rate under Towns' Improvement Act, 1854, as amended—	0	10
*For the purposes specified in said Act.....		
For the purposes specified in the Local Government (1) Act, 1898	3	4
Rate under Public Health Acts	4	2
	8	4

The above Rates will be collected in two moieties.

The Rate Book is deposited for the inspection of any Ratepayer in the Offices of the Council, Howth, and will be there open for such inspection between the hours of 10 o'clock a.m. and 1 o'clock p.m. on the Fourteen days next ensuing the publication of Sundays and Bank Holidays.

Dated this 24th day of April, 1924.

JAMES MOORE,
Clerk of the Urban Council.

PUBLIC NOTICES.

SCHEME AS AMENDED BY SCHOLARSHIP COMMITTEE AT MEETING HELD ON 20th FEBRUARY, AS RESULT OF CONSIDERATION OF LETTER FROM SECRETARY, GENERAL COUNCIL OF COUNTY COUNCILS, AND MEMORANDUM FROM MINISTER OF EDUCATION

COMHAIRLE CONNDAE BHAILE ATHA CLIATH
(DUBLIN COUNTY COUNCIL)

SCOLAIREACHTA 'SAN IOLSCOIL
(UNIVERSITY SCHOLARSHIP), 1924.

The County Dublin County Council offer for competition amongst students whose age upon the 1st July, 1924, will not exceed twenty years, and whose parents, or one surviving parent or guardian, have resided in County Dublin for a period of five years immediately preceding the 1st April, 1924 SEVEN SCHOLARSHIPS OF £75, tenable for four years at University College, Dublin, a Constituent College of the National University of Ireland, open to students of either sex, and subject to the following conditions:—

1.—Until the Council otherwise decides, not more than One out of the Seven Scholarships offered may be tenable for students in the Faculty of Medicine; and not more than One out of the Seven Scholarships for a student in the Faculty of Music.

2.—No Candidate will be awarded a County Dublin County Council Scholarship unless he (or she) has obtained at least fifty per cent. of the marks allotted to Irish at the Scholarship Examination.

3.—The Award of Scholarships is limited to such Candidates as satisfy the County Council that they are qualified to profit by University instruction, and are in need of assistance to obtain it; provided that no student who holds, or is a Candidate for a Scholarship offered by another County Council, or the brother or sister of a present holder of a County Dublin Scholarship, will be allowed to compete.

4.—Applications from intending Candidates will be received by the Secretary of the County Council, at his Office, 11 Parnell square, Dublin, not later than 2nd June, 1924. Such applications must be accompanied by a fee of 10/- and a FORM OF DECLARATION DULY FILLED IN AND SWORN BEFORE A COMMISSIONER FOR OATHS, as to the total income from all sources of parent or guardian, and such other information as the Council may require, and that such parent or guardian is not in a position, without the assistance of the Scholarship, to provide the applicant with University Education. The Declaration, when completed, will be submitted to a Committee of the County Council, and, if the application is approved by them, the Secretary will notify the Registrar, University College, Dublin, to that fact, and he will issue a card entitling the applicant to compete at the Special Examination.

5.—Form of Declaration can be obtained from the Secretary to the County Council, at his Office, 11 Parnell square, Dublin.

6.—Scholarships will be awarded in the order of merit in which the Candidates stand in the results of the Senior Grade Honours, Intermediate Examination.

7.—Candidates to whom Scholarships have been awarded must, in addition, before the 31st December, 1924, comply with the University Regulations by passing the usual Matriculation Examination, or such other qualifying Examination for entrance to the University as may be recognised by the College authorities, failing which the grant of Scholarship will lapse, and may be awarded to the Candidate next in order of merit and who shall have matriculated.

8.—Applications for the renewal of the payments in respect of the second, third and fourth year, shall be made by each scholar on the appropriate form to be had from the Secretary, County Council, and no payment will be made in respect of the second year in the case of a scholar who fails to produce a Certificate that he has passed the First University Examination, and also a Certificate from the College, or the duly authorised Officer thereof, of satisfactory conduct and satisfactory progress during the previous year; and no payments will be made in respect of any other year in the case of a scholar who fails to produce such Certificate of satisfactory conduct and progress in respect of the year previous to the application for renewal. The County Council may consider applications from Scholars for further extensions should sufficient and valid reasons be forthcoming for adopting such a course in the interests of the scholars.

9.—Any Scholarship in respect of which no application for renewal is received within such time as may be fixed by the Council, of which notice will be sent to each scholar, or in respect of which the Certificate or Certificates hereinbefore set out shall not be produced, shall be deemed to have lapsed.

(Signed), P. O CONGHAILE,
Acting Chairman of County Council.
S. UA LAOIDHEIS,
Runaithe.

20th day of February 1924.
11 Parnell square, Dublin.

SAORSTAT EIREANN.

COIMISIUN CUIRTEANNA DHAIL EIREANN
CRIOCHNU ONOTHAI
(Dail Eireann Courts Winding Up Commission).
CAISLEAN BHAILE ATHA CLIATH
(Dublin Castle).

Courts of the Commissioners will be held in the towns undermentioned on the dates following:—

Cork City and East Riding (at Courthouse, Cork).	May 13th, at 11 o'clock.
Bantry	May 15th, at 11 o'clock.
Bandon	May 22nd, at 11 o'clock.
Macroom	May 27th, at 11 o'clock.

The Courts will be held by Mr. Commissioner Devitt and Mr. Commissioner Power, who will sit together or in separate Courts, as convenient.

Notice of any Application to the Commissioners to hear any pending proceeding or any Appeal against the REGISTRATION of a Decree or any Appeal against a REGISTERED DECREE must be served on all proper persons and Notice transmitted to the Registrar, Dublin Castle, in accordance with the Rules of Court. Short Service can only be allowed good by the Commissioners on special grounds. All Plaintiffs and Appellants in cases coming before the Courts of Winding Up must be prepared to prove a service of due Notice of hearing on Defendants and Respondents respectively.

The above will be the final Circuit for County Cork.

(Signed)
PHILIP J. McQUAID,
Registrar, Dublin Castle.

25th April, 1924.
G 9707. W.H.Co.

SAORSTAT EIREANN.—COMPENSATION IN RESPECT OF INJURY TO PROPERTY.

Notice is hereby given that the Government is about to pay compensation awarded in certain cases in the Counties of Carlow, Cavan, Clare, Cork, Donegal, Dublin, Galway, Kerry, Kildare, Kilkenny, Leitrim, Limerick, Louth, Mayo, Meath, Monaghan, Roscommon, Sligo, Tipperary, Waterford, Westmeath and Wexford and the County Boroughs of Cork, Dublin and Limerick, reported on by the Compensation (Ireland) Commission. Full particulars of the several awards are published in a special extract from the Iris Oifigiuil (the Dublin Gazette) of the 25th April, 1924.

Notice is hereby further given that all persons having, or purporting to have, any charge against or lien on the said awards are required to furnish particulars thereof to the Secretary, Ministry of Finance, College of Science, Room 40, Dublin, on or before the 6th day of May, 1924. Prints of the supplement so obtainable from Messrs. Eason and Son, Limited, Stationers, Lower O'Connell street, Dublin, price 10½d. post free.

G 6713. W.H.Co.

DUBLIN COUNTY COUNCIL.

NOTICE OF ADVERTISEMENT PURSUANT TO THE BOROUGH FUNDS (IRELAND) ACT, 1888.

Notice is hereby given, pursuant to the provisions of the Borough Funds (Ireland) Act, 1888, that a special meeting of the Dublin County Council, being the Governing Body of the County of Dublin, was held in the Council Chamber of the Dublin County Council Offices, 11 Parnell Square, Dublin, at 4 o'clock in the afternoon of Thursday, the 24th day of April, 1924, and the following resolution was adopted by an absolute majority of the Council:—

"That, in our judgment, it is expedient to oppose the undermentioned Bills in the Oireachtas, and, accordingly, at this Meeting specially summoned pursuant to the provisions of the Borough Funds (Ireland) Act, 1888, we hereby resolve to oppose said Bills and determine that the cost of such opposition shall be made out of the Poor Rates levied in the County, and we hereby direct that all necessary steps be taken by our Secretary for the purpose of such opposition, and authorise him to affix the Seal of the Council to such documents as are required in connection therewith."

Bills referred to—
The Dublin Electricity Supply Bill.
The East Leinster Electricity Supply Bill.
The Irish Hydro and Peat Electric Power Bill.
The Dublin United Tramways Co. (1896), Ltd., Bill.

(Signed) P. CONGAILE, Chairman.
County Dublin County Council,
24th day of April, 1924.
(By Order),
SEAMUS UA LAOIDHEIS, An Runaidhe,
Secretary's Office, 11 Parnell Square, Dublin.

IRISH OLYMPIC FUND.

The Irish Olympic Council beg to acknowledge with thanks the receipt of the undermentioned subscriptions:—

	BRIAN MAHON. W. R. E. MURPHY.	Hon. Treas.
Already acknowledged	£171	16 0
Dr. Tyndall, Esq.	25	0 0
Committee, Kildare street Club	20	0 0
J. J. Walsh, Esq., T.D.	10	0 0
Senator Michael O'Dea	5	0 0
Senator Arthur Jackson	5	0 0
Senator the Earl of Mayo, K.P.	5	0 0
Senator Sir John Keane, Bart.	5	0 0
Messrs. James O'Connor and Co.	2	2 0
Senator George Nesbitt	2	0 0
The Rev. T. O'Callaghan, C.F.	1	1 0
H. R. Price, Esq.	1	1 0
Messrs. Hayes and Son	1	1 0
Dr. Douglas Hyde	1	0 0
Colonel Maurice Moore	1	0 0
Messrs. McGrath and Co.	1	0 0
Miceal O'Conmaingh	0	10 0
Seamus O'Conmaingh	0	10 0
Aod. O'Cathail	0	10 0
	£255	1 0

Subscriptions may be sent to HON. TREASURERS, Irish Olympic Council, Lower Castle Yard, Dublin.

THE ROYAL BANK OF IRELAND LIMITED.

A BRANCH OF THIS BANK Will be opened at
RATHDOWNEY
ON 1st MAY,
Under the Management of Mr. S. E. S. Walker,
And at
WICKLOW
ON 12th MAY,
Under the Management of Mr. J. S. D. Kerr.
Special facilities afforded for
Foreign Exchange and Income Tax Recovery.
A. STANLEY,
General Manager and Secretary.

DEATH OF TAMMANY HALL CHIEF.

NEW YORK, Friday.

The death is announced here of Mr. Charles F. Murphy, who succeeded Mr. Croker as leader of Tammany Hall.—(Reuter.)

DUBLIN MUNICIPAL COUNCIL.

ALTERATIONS EFFECTED IN ESTIMATES.

POOR RATE DEBATE ADJOURNED.

The Dublin Municipal Council yesterday spent two hours discussing the current estimates, and then adjourned until next Monday, when there will be a full dress debate on the question of the poor rate.

A number of alterations were made in the estimates, and an important point was raised regarding the maintenance of the Courthouse, Green street.

The estimate for the public lighting to the amount of £66,875 6s. 9d. was adopted.

Alderman A. Byrne raised a question respecting the sum of £500 in the estimate of the Public Health Committee under the heading of "Model Welfare Centre," and it was agreed to reduce the amount to £100.

The Public Health estimate was adopted.

MAIN DRAINAGE.

On the estimate of the main drainage, Alderman Shields referred to the fact that the Streets Committee had deleted £3,500 for the purpose of installing more electric pumps, and left the estimate at £505. The full sum was now on the estimates, and he moved that it be deleted.

Senator Mrs. Wyse Power, as Chairman of the Finances and General Purposes Committee, said that she was sorry that she was unable to give any information as to how the item had been placed on the estimates.

Mr. McIntyre explained the various phases through which the item in question had passed, and said that finally there was a voting result of 10 to 2 to have it reinstated. If £3,500 was deleted, it would be necessary to put in £1,000 to pay wages.

Mr. Moran said that there was certain work that it was desirable to complete this year, and he suggested that the amount be allowed to stand on the estimate.

The amendment was declared carried, but this ruling was challenged, and on a division the voting was:—For, 17; against, 9.

Mr. McIntyre moved, and Alderman O'Connor seconded, that the sum of £1,000 be added to the estimate to pay the wages.

Alderman Hubbard Clark opposed, as also did Alderman Shields, who said that if certain deductions had been carried out £500 should be sufficient.

Alderman Lawlor moved that the sum to be reinstated should be £515.

Alderman Hubbard Clark said that there was no indication that the pumps would be working before twelve months' time, and, therefore, the question of wages did not arise.

Alderman Lalor's amendment was then adopted.

Mr. Daly moved, and Mr. Moran seconded, the deletion of £600 each for North Lotts drainage, and Chapelland, for payment of interest on loans engaged in as money necessary for the acquisition of land and the salary of a temporary engineer.

The amendment was adopted, as was also the Main Drainage estimate, as altered.

HOUSING ESTIMATE.

On the estimate for Housing, the total sum for which was £38,905, Alderman Hubbard Clark moved that a sum of £2,600, for the provision of new roofs for houses in Benburb street, be reduced by £2,000.

On a division, the amendment was declared lost by 16 votes to 6.

Alderman Hubbard Clark drew attention to the fact that £10,000 had been provided to subsidise the building of new houses, and that the Streets Committee had allocated £1,600 for roads in connection with these houses. He suggested that the Town Clerk should take steps to have the details published.

The Lord Mayor—I am afraid we shall have to fall back on the Press to do this for us. (Laughter.)

GRAND JURY FUND.

When the estimate for the Grand Jury Fund for the year 1924, as compared with last year's figure, came up, Mr. Paul drew attention to the sum for the wages of attendants and the maintenance of the Quarter Sessions Court, Green Street, and handed in an amendment, stating that he would be quite necessary in view of the failure of the Government to pay £82,000 due to the Corporation.

The Law Agent declared that the suggested amendment was not in order, and the Lord Mayor, accordingly, ruled against it. His lordship, however, said that he was in thorough sympathy with its terms, and he believed that it was time for the Corporation should be called upon to pay this money to carry on the business of the country, while the Government owed them so much money.

ABOLITION OF GUARDIANS.

Mr. O'Kelly raised a protest against the collection of the Poor Rate, in view of the fact that the Government had abolished the Dublin Guardians.

Alderman Lawlor moved that, in view of the importance of this matter, the meeting adjourn till Monday next at 2 o'clock. The question was put to a division, the voting resulting in a majority of eight in favour of adjourning.

The meeting then adjourned until Monday next.

FATHER MATHEW FEIS.

INTERESTING CONTESTS DECIDED.

At the Father Mathew Feis in Dublin last night, the McCullough Cup was won by Miss Julia Gray, 75 Mespil road, Dublin. The cup is presented for sight accompaniment playing, and it will become the property of the competitor who wins it three times in succession. This is the first occasion on which it has been offered.

Miss Freda Wright, 45 Ailesbury road, Ballsbridge; Miss Mary Marshall, 6 Fontenoy street, and Miss Frank Barnett, Bray, were highly commended.

There were seven entries for the song with obligato contest, in which the first prize was awarded to Miss Olive E. Dolan and Miss Sheila Rumbold, Dominican Convent, Eccles street. Four competed in the bass solo contest, in which Mr. A. O'Byrne, 20 Charleville road, won the gold medal. Last year he took first place, winning a silver medal.

In the senior piano competition, for which there were twenty-seven entries, the first prize was won by Miss Freda Wright, 45 Aylesbury road, Ballsbridge; and the second by Miss Ethel M. Brazil, 51 Carnew street.

There were only four entries for the junior 'cello contest, and the silver medal was awarded to Miss Lucy Vize, Wexford. Miss Maud Beatz, Bannow-in-the-Castlewood Park, Rathmines, secured the next highest marks, but as she had won the second prize last year, the second prize now passed to Miss Kathleen Kirwan, 31 Upper Camden street.

Others awarded prizes in string quartette—Silver medals awarded to Messrs. G. A. Rice, Oscar Wills, P. Garrett, and M. McNamara.

Junior English Singing—1st prize, May Lenihan, 8 St. Alphonsus road; 2nd, Mary Maher, Holy Faith Convent, Haddington road.

Violin Duet—1st prize, Miss P. Schrieder and Mr. Noel Jacobson.

ATTEMPTED ROBBERY IN DUBLIN.

Two armed men made an unsuccessful attempt to rob a van driver, in the employment of Messrs. Johnston, Mooney and O'Brien, Dublin, in Beechwood avenue, Ranelagh, yesterday evening. Presenting revolvers at him, they called on him to halt, but he lashed his horse into a gallop and escaped. The two men, who had bicycles, did not attempt to follow him, and cycled away in the direction of Rathmines.

PUBLIC NOTICES.

NOTICE PUBLISHING TIME AND PLACE OF AUDIT

DUBLIN PORT AND DOCKS BOARD.

Notice is hereby given that the Audit of the Accounts of the above-named Board for the financial period ended the 31st day of December, 1923, will be opened in the Board's Office, 20 Westmoreland street, Dublin, by Mr. Sean O. hAdhaimhnin, Local Government Auditor, on the 2nd day of May, 1924, at the hour of 11 o'clock, when and where objections to any matter contained in the said several accounts will be heard. The Accounts will be open during office hours to the inspection of all persons interested for seven days before the Audit.

Dated the 24th day of April, 1924.

C. H. BAILEY,
Secretary to the Board.

DUBLIN AND THE PROVINCES.

DUBLIN.

TWO PERSONS SAVED FROM DROWNING.—James Leech, of Charleville Mall, Dublin, twice went to the rescue of persons who were in danger of drowning in the Royal Canal yesterday. Early in the morning James Higgins, of Clonliffe road, was seen struggling in the water near Newcomen Bridge, and Leech, with assistance, pulled him to safety. A few hours later a child fell into the canal at Summerhill Bridge. Leech took off his coat, swam out, and brought the child back to the bank.

Y.W.C.A. SALE.—The annual sale in aid of the central funds of the Young Women's Christian Association for Ireland was held yesterday at 55 Upper Mount street, Dublin. There were many well-provided stalls. A special feature was the collection of 10,000 eggs from country members. The sale will be open this morning for the disposal of the remaining eggs and cakes.

HOWTH COUNCIL RATES. — Howth Council has struck rates amounting to 13s. in the £. In spite of the increased expenditure in connection with electric light and water supply, the new rate shows a reduction of 7d. on that of last year.

PASSENGERS BY B. AND I. LINE, VIA LIVERPOOL.

ARRIVALS:—J. Storey, C. P. Kelly, C. V. Morrison, W. M. Dickson, Rev. Father Whitty, Miss E. C. McCaughey, T. R. Brown, C. J. Pollard, A. Taylor, R. S. Phillips, Rev. L. Hicks, E. B. Keating, H. Martin, C. F. Sims, Rev. F. G. Seale, Mrs. Seale, Mrs. A. Hingo and two children, Miss J. Bennett, Mrs. Lestorne and daughter, Miss J. Wallace, R. Ormsned, Mrs. Ormsned.

DEPARTURES:—G. A. Brittain, Major W. H. Campbell, P. Findlater, Miss Findlater, C. J. Pollard, A. Taylor, R. S. Phillips, Rev. L. Hicks, E. B. Keating, H. Martin, C. F. Sims, Rev. F. G. Seale, Mrs. Seale, Mrs. A. Hingo and two children, Miss J. Bennett, Mrs. Lestorne and daughter, Miss J. Wallace, R. Ormsned, Mrs. Ormsned.

DEPARTURES:—G. A. Brittain, Major W. H. Campbell, P. Findlater, Miss Findlater, C. J. Pollard, A. Taylor, R. S. Phillips, Rev. L. Hicks, E. B. Keating, H. Martin, C. F. Sims, Rev. F. G. Seale, Mrs. Seale, Mrs. A. Hingo and two children, Miss J. Bennett, Mrs. Lestorne and daughter, Miss J. Wallace, R. Ormsned, Mrs. Ormsned.

CONNAUGHT.

CHARITY DANCE IN SLIGO.—A subscription dance in aid of the funds of the hot cake and basket stall at the "Felix Fair," which is being organised on behalf of the Children's Ward of the Royal City of Dublin Hospital, will take place next Tuesday in the Town Hall, Sligo. Particulars appear in our advertisement columns.

MAYO ASYLUM FARM.—Mayo Mental Hospital Committee has bought 13½ acres of land adjacent to the institution for use as grazing for cows and tillage. The purchase money, £1,100, will be paid out of revenue.

ROADMEN ON STRIKE.—Labourers employed on road work on the Tuam-Dunmore road have struck as a protest against the reduction of their wages from 27s. to 25s. a week, as directed by the Local Government Board.

LEINSTER.

BUTTER WARRANTY ACCEPTED BY COURT.—A trader in Tullamore was prosecuted by the Department of Agriculture for selling butter containing at least 1 p.c. excess of water. The Justice asked the Inspector if the excess was serious; and the Inspector said that in the case of creamery butter the Department regarded it as serious. On behalf of the defendant the Bench was handed a creamery warranty that the butter contained not more than 16 p.c. of water, and a certificate of analysis of a sample retained on the occasion of the Inspector's visit, which showed that the percentage of water was 15.6. The Justice said that, in view of the warranty, he would have to dismiss the case. It was obvious that the defendant purchased the article in good faith.

11 A WEEK RENTS IN ARREAR.—Decrees for possession were granted at Philipstown, King's County, against the occupiers of four labourers' cottages for non-payment of rent. It was stated that in some cases two weeks' rent was due, but the tenants made no effort to pay. Counsel for the District Council said that they should consider themselves lucky in getting a good house and an acre of land for 1s. a week.—Magistrate—I wish I could get such a house. A stay was put on the decrees to enable the defendants to do something towards paying off the arrears.

BUTTER PROSECUTIONS.—On a summons for selling margarine as butter to a Food and Drugs Inspector, John Denby, grocer, Ferns, was fined £3 and analyst's fees and costs at Enniscorthy Court. The fine, costs and analyst's fees and costs at Enniscorthy Court. The fine, costs and costs at Enniscorthy Court. The fine, costs and Clerk's shop assistant stated that she made the sale by mistake. In a case against John Kinsella, grocer, Bunclody, for selling butter containing 3 per cent. of water in excess of the legal allowance, the defendant said that he sold the butter exactly as he bought it from a farmer. No fine was inflicted, but the defendant was ordered to pay the analyst's fees and costs.

HEAVY CALENDARS.—One of the heaviest calendars for many years is listed for the Quarter Sessions for Gorey and Wexford divisions of the county, which open next week. In Gorey there are 76 civil bills and three criminal cases. In Wexford the civil bills number 600 and the criminal cases 10. There are 16 malicious injury applications for Gorey and 17 for Wexford.

IRISH POLITICAL PRISONERS.

LONDON MEETING CALLS FOR RELEASE.

A campaign for the release of political prisoners in Ireland, England, and Scotland was inaugurated yesterday evening by a public meeting in Bermondsey Town Hall, Mr. George Hicks (Labour Defence Council) presiding over a large attendance.

Telegrams wishing success to the meeting were received from Mr. Harbison, M.P. for Tyrone, and the Irish Transport Workers' Union, the Irish Workers' League, and the Dublin Trades Council.

Mr. W. Gallagher moved the following resolution:—"This meeting condemns the continued detention of some hundreds of political prisoners, including Mr. de Valera, Government of Northern Ireland, many of them having been held for two years without the excuse of any disturbed conditions. Even if the British Government considers itself powerless to hinder this tyrannical injustice, this meeting insists that no assistance, direct or indirect, should be given to a subordinate Government guilty of such crime, and calls upon the British Government immediately to release all Irish prisoners held in English or Scottish prisons for political offences, and to withdraw all British troops stationed in the six counties, as well as all future subsidies to the Six County Government."

Mr. W. T. Colyer, of the Labour Defence Council, seconded the resolution, which was carried with acclamation.

Mr. Murray, Secretary of the Ulster Defence Alliance, moved a resolution calling for the publication of "the hitherto suppressed report of the official inquiry held by the Coalition Government into the circumstances connected with the death of three citizens of Cushendall, County Antrim, by the hands of the Ulster Special Constabulary on June 24, 1922."

MR. LANSBURY'S SPEECH.

Mr. George Lansbury, who arrived late at the meeting, interposed with a short speech. He said that he was in the same position in regard to Ireland that he had been all his life. He would bring every word away from Ireland, and let the Irish people settle their business for themselves. A situation had arisen in Ireland which he could not, as a man living in England, understand one bit. He blamed no one, but it was deplorable that there could not have been more unity in Southern Ireland, so that a better front could have been presented in regard to the charges made against the Northern Government. He had to listen to terrible stories of what was done by one set of Irishmen against other Irishmen in what was called the Free State, that had made his blood run cold. (Cries of "Set down," and some disorder.)

The interruptions had not ceased when Mr. Lansbury sat down.

Captain J. R. White, of the Ulster Defence Alliance, who seconded the resolution, replied to Mr. Lansbury. He said that Englishmen could not be expected to understand the outcome of centuries of their misrule. "English interference had caused one civil war and was about to cause another and a more bloody one. If there was a war it would be none of their doing.

The resolution was carried, as was also another resolution requesting Messrs. Dunniee, Lansbury and Purcell to form a deputation to the Prime Minister for the purpose of bringing the resolution direct to the attention of the Government and demanding the release of all Irish political prisoners in English and Scottish jails, including Art O'Brien and Sean McGrath.

SECRET ARMY.

ALLIED DEMAND TO GERMANY.

BERLIN, Friday.

The Allied Ambassadors, on the instructions of their respective Governments, have made a joint representation to the German Government to direct its attention to the existence of secret societies, who are carrying out activities contrary to the Treaty of Versailles, and also threatening the safety of the occupying forces.

The Allied Ambassadors requested the German Government to take the necessary steps to put an end to these activities. This *demarche* has been made in consequence of a recent decision of the Conference of Ambassadors.—(Reuter.)

GERMAN LOAN.

AMERICAN SYNDICATE'S UNRESTRICTED CREDIT.

PARIS, Friday.

The decision of the Reparation Commission that M. Barthou and Sir John Bradbury should seek the advice of various financiers on the ways and means of floating a loan for Germany is regarded as an earnest of the Commission's desire to go ahead with the preparatory work which must precede the putting into execution of the Experts' plan.

Sir John Bradbury and M. Barthou are to see Mr. Pierpont Morgan to-morrow. They also propose to consult bankers in all the countries which may subscribe to the loan, including neutrals.—(Reuter.)

NEW YORK, Friday.

The International Acceptance Bank announces the establishment of an American banking syndicate for the granting of unrestricted credit facilities to the new German Gold Bank. It is expected that these facilities will lead to the re-opening of the channels of trade between the United States and Germany. An initial advance of five million dollars will be made.—(Reuter.)

AUCTION SALES.

MESSRS. BATTERSBY AND CO.

In our auction columns to-day Messrs. Battersby and Co. announce some important lots for their next sale, on the 8th May. The first on the list is the well known Ross's Hotel, Kingsbridge; the various premises of the Dublin Motor Co., 25 St. Stephen's Green; 14, 15, 16, 17, 18, and 20 Kildare street, 41½ Mespil road, and 55b Percy place; also Lucan Lodge, Lucan, on 18 acres of prime land; 32 Bloomfield avenue, and a well secured ground rent of £17 per annum out of Nos. 25 and 26 Adelaide road. Also valuable stock and machinery of builders' yard rear of 18 Synge street, on Tuesday next. For their sale on the 22nd May their abundance is shewn in Rathmines; 43 Hollybrook road, Clontarf; and Glenageary, Harbour road, Kilkey. Full particulars are set out in our advertising columns.

MESSRS. HOLDEN.

On next Wednesday, the 30th inst. Messrs. W. J. Holden and Son will offer for sale by public auction the suburban dwelling-house 6 Ballyman road, Glasnevin; four lots of cottage property, comprising Nos. 1 to 18 Dorset avenue (clear possession of No. 18 will be given), Lee cottages, Dorset street; also the newly-built fully licensed premises known as "Coyles," 106 Lower Clonbrassil street. The auction will take place in the saleroom, 5 Saint Andrew street, Dublin, and will commence at one o'clock sharp.

Thousands of ladies keep a box of Martin's Pills in the house. Those who use them recommend them, hence their enormous sale. Price 2s. Sold by all Chemists and Stores; or post free from Proprietors, Martin, Chemists, Southampton.—(Advt.)

SCHOOL TEACHERS' SALARIES.

PROTEST AGAINST THE "CUT."

MARLBOROUGH STREET SCHOOLS BAN.

At the final sitting of the Congress of the Irish National School Teachers in the Mansion House, Dublin, yesterday, the President (Mr. D. A. Meehan) proposed a resolution, protesting against the scrapping by the Free State Executive Council of the salary scales embodied in the 1920 agreement, and authorising the executive of the organisation to use every legitimate means to combat the attack on the position and status of National Teachers.

The present salaries, the President said, were such that dustmen would turn up their noses at them. He could find no word in the English or the Irish language to adequately express the teachers' opinion of the Government's action.

Mr. Fris

USEMENTS.

THEATRE
DAY AT 2.20,
LAST NIGHT OF
IRTING.

THEATRE.
Six Nights,
& SATURDAY AT 2.30,
SICAL COMEDY,
THEATRE, LONDON,
NEW YORK
FULL CHORUS,
Mr. GRAHAM BASQUIN
INNIS, Mr. ARTHUR GERALD
Mr. FRANK GRANT
Mr. WALTER PEYTON
Mr. J. P. WARDEN
OW BOOKING.

THEATRE
RE.)
.....7 and 8.
Deirdre's Masterpiece,
DUBLIN."
NT COMEDY REVUE
NORMAN,"
ARD, Dublin's Favourite
omist.
'Phone—3208.

THEATRE.
TO-DAY at 2.30.
GHT at 8.
OTHER ISLAND,
BERNARD SHAW.
'Phone 3258.

AMA LEAGUE.
Y THEATRE,
RMANCES OF SEASON.
MAY, April 27th and 28th,
& 8 p.m.
ENRY IV.,"
en Life by Luigi Pirandello.
Chairman of Senate.
'Phone—3208.
ABBEY PRICES.

THEATRE.
E NIGHTLY ..... 2.0.
Y LAST NIGHT,
IN OPERA CO.
RESENT
OF KILLARNEY.
Burke, W. J. Hebbs, Jay Ryan,
h, T. J. Young, etc.
VINCENT O'BRIEN.
Telephone—3015.

ND CONCERT,
'S THEATRE,
APRIL 27.

A SOCHANA BAND.
(Conductor—Mr. D. J. Delany).
MONS. JEAN BERTIN,
The Famous French Operatic Baritone.
GRACE WEBB (late Carl Rosa Opera Co.),
Soprano; Mr. TERESA OWENS, Soprano;
Miss MAY DOYLE, Soprano; Miss JOAN
BURKE, Contralto; Mr. JAMES O'NEILL, Tenor;
Mr. C. J. BOWEN, Tenor; Mr. PATRICK
O'TOOLE, Tenor; Mr. W. J. LEMASS, Baritone;
Mr. IRVINE LYNCH, Bass; Mr.
JIMMY O'DEA, Humorist; Mr. CHRIS. HEALY,
Mr. HAMILTON HINCHEY, Mr. HARRY LINO,
Humorist.
Accompanists:
Miss Lucy Leeuw, Mr. Vincent O'Brien,
Mr. Arthur Duff.
Concert Opens 7.30. Special Early Doors for
Ticket Holders, 7.
PRINCESS, RATHMINES.
"APRIL SHOWERS,"
Featuring Colleen Moore and Kenneth Harlan,
MONDAY—POLA NEGRI in "MADAME LOVE."
METROPOLE CINEMA.
EDMUND LOWE
IN
"THE SILENT COMMAND."
A Spectacular Drama of the High Seas.
ETROPOLE RESTAURANT.
TABLE D'HOTE LUNCHEON
SERVED DAILY ON SECOND FLOOR,
2/6 (THREE COURSES).
Full portions and wide choice.
Also A-la-CARTE SERVICE ALL DAY.
Excellent Cuisine. Moderate Prices.
METROPOLE BALLROOM.
TO-DAY (SATURDAY),
CINDERELLA DANCE, 8-11 P.M.
EVENING DRESS.....5/-
Mr. E. J. Harrison's Band, personally conducted.
THE GRAFTON.
THOMAS MEIGHAN, in
"THE MAN WHO SAW
TOMORROW."
MOORE, in
"DECIDER."
ERTS.
OF THE
AL
SON
ipal School of
ILDARA, FRANZ
SCHUMANN,
, APRIL 30,
Assembly Hall.
Mandolin, 1/-.
FRIDAY, 2nd MAY,
ORTE RECITAL by
BONFILS.
Include Beethoven's 5th
movt. Op. 57 and Sonata
right), to request, and Op. 15;
ann"; from Titania"; Weber's
aine"; Mendelssohn's Songs
songs without words (selected),
works. TICKETS—5/-, 3/-, 2/-, 1/-.
Pigott's, and from Miss Bonfils.
ACCABEUS" (Handel), ABBEY
SCH, RUTLAND SQUARE, on
30th inst., 1924, at 7.45 p.m.
IM HOPE, Mr. JOHN
MR. T. WARD (Bass).
GEORGE HARRISON.

ENING NIGHT OF THE
EW ADAMS BALLROOM
AT
THE GRAND HOTEL,
TRAMORE.
On APRIL 30th an ALL-NIGHT DANCE
will be held in the
R. W. A. MANAHAN'S PREMIER BAND
in attendance.
A Splendid Bird's Eye Maple Floor has been laid,
capable of Dancing 250.
Tickets—Ladies' 12/6, Gent's 16/6.
Telegrams—"Grand," Tramore. 'Phone—No. 7.

DUBLIN IRISH BULL TERRIER CLUB.
UTILITY TRIALS AT FINGLAS
ON
THURSDAY NEXT, 1st MAY.
To convenience members who attend Punchestown
the Trials will be held on THURSDAY, 1st
inst. on WEDNESDAY, as already announced.
Trial 6.30 p.m. sharp.

THE WEEKLY SPORTING PAPER—
THE FIELD," published every
contains all the latest Racing
Programmes and Selections. Also
Cricket and Reports on Foot-
Golf, Angling, Motoring,
Rowing, Tennis, etc.
of the Irish Kennel
Judgments. Price 2d.;
post free.
Offices: 5 Dorset Street, Dublin.

PUBLIC AMUSEMENTS.
THEATRE ROYAL.
6.45 ..... TWICE NIGHTLY 9.0
DOROTHY WARD SHAUN GLENVILLE
Next Week—
MAX ERARD'S SUPERB LONDON PRODUCTION,
THE MENU
Served up in many Courses and Discourses, with an
Ideal Cast, comprising the Famous Star Artistes
ZONA VEVEY & MAX ERARD,
Supported by the following Eminent Artistes:—
FRED MAITLAND, LAWSON FRASER,
Leo Nax, Rene Wingrove,
C. BARNES, HORACE O'MALLEY,
Clive Erard, Arthur Jewson, Jock Hamilton,
Frank Barrett, Harry Rhodes,
MADAME HALEY'S 20 WONDERFUL GIRLS.
THEATRE ROYAL, DUBLIN.
TO-DAY (SATURDAY) AT 3 P.M.,
AND
TO-MORROW (SUNDAY), AT 3 P.M.,
TWO MAGNIFICENT CONCERTS BY THE
WORLD-FAMOUS
HALLE
ORCHESTRA
(70 PERFORMERS),
WITH THEIR DISTINGUISHED AND WORLD-
FAMOUS CONDUCTOR,
HAMILTON HARTY
AND SPECIAL ENGAGEMENT OF
AGNES NICHOLLS, C.B.E.,
THE CELEBRATED SOPRANO.
DIRECTOR—WILFRED L. STEPHENSON.
All information given, and Seats booked at
THE BOX OFFICE, THEATRE ROYAL, DUBLIN.
Prices (inc. tax)—10/6, 8/6, 7/6, 5/9, 4/9 and 3/6.
SCOUT DISPLAY AND
JAMBOREE
IN THE
THEATRE ROYAL, DUBLIN,
ON
SATURDAY, MAY 3rd, 1924,
AT 3 p.m.
Chairman—RIGHT HON. BARON GLENAVY,
Chairman of Senate.
SCOUT AND CUB DISPLAYS.
SPECIAL VISIT TO DUBLIN OF
DON POTTER,
WILD WEST EXPERT IN ROPING AND
LASSOING.
DRESS CIRCLE, 2/6; PARTERRE, 2/6; UPPER
CIRCLE, 1/6.
SEATS CAN BE BOOKED AT THE THEATRE.
THEATRE ROYAL.
A CHILDREN'S PLAY,
Entitled
DREAM-TIME TO DAWN,
Will be Presented by the Pupils of
MISS MURIEL CATT
(Successor to the MISSES EYKYN WARD),
On
SATURDAY, MAY 10th, 1924,
At 2.30 p.m.
Booking at 120 Lower Baggot Street.
On and after May 6th at Theatre Royal.
TIVOLI(6.45 and 9)THEATRE
Tel. 4125.
THE PALATINE SINGERS
In their Scena, "ROUND THE CAMP FIRE."
Tom Copeman. Damsell and Boy. Giddy Bros.
Tom E. Dean. Miller and Phlora.
WYN GLADWYN.
PAVILION, DUN LAOGHAIRE.
LAST DAY OF
HAROLD LLOYD
in "SAFETY LAST."
An Immense Success! At 3.50, 6.20, 8.50.
Scenes of Nature. New Comedies. Felix the Cat, &c.
ALL NEXT NORMA TALMADGE
WEEK. in "WITHIN THE LAW."
LA SCALA THEATRE.
TO-DAY, 3 o'clock to 10.30, CONTINUOUS.
BETTY BALFOUR IN THE LAST OF THE
"SQUIBS" SERIES.
"SQUIBS' HONEYMOON."
Special Pot Pourri of FELIX THE CAT.
Several "Tuns" by Stars. Complete Comedy
and Fashion Programme.
LA SCALA THEATRE.
SPECIAL—ON SUNDAY EVENING
GEORGE ARLISS
IN
"THE DEVIL."
ALSO
"THE MYSTERY FILM GIRL"
WILL MAKE HER BOW TO DUBLIN
AUDIENCES.
WHO IS SHE?
LA SCALA THEATRE,
SUNDAY, at 8 o'clock.
INTERNATIONAL BIBLE
STUDENTS' ASSOCIATION.
FREE LECTURE.
Speaker:
Mr. J. H. BROWNE, B.A., T.C.D.
TOWN HALL,
RATHMINES,
TO-MORROW (SUNDAY), APRIL 27th,
7 p.m.
"ALL NATIONS
MARCHING TO
ARMAGEDDON,"
BUT
MILLIONS NOW LIVING WILL
NEVER DIE!!
ALL SEATS FREE. NO COLLECTION.
"FELIX" FAIR,
IVEAGH GROUNDS,
19th, 20th & 21st JUNE.
To help the above Fair, organised to raise funds
to Re-open the Children's Ward of Baggot street
Hospital, Dublin.
A CHARITY DANCE
In support of Mrs. SETON PRINGLE'S hot cake
and basket stall, Felix Fair, will be held in the
TOWN HALL, SLIGO,
TUESDAY NEXT, 29th APRIL.
FIRST-CLASS BAND GUARANTEED.
Hon. Organisers:
Messrs. F. H. HAYWOOD, I.S.M., and P. O'HARA.
TICKETS—Ladies', 10/-; Gentlemen, 15/-;
Double, £1 1/-.
Obtainable through the Offices of the "Sligo
Champion" and "Sligo Independent," Local
Doctors, or Joint Secretaries—Messrs. W. H. Ayres,
Solicitor, Sligo, and C. J. McCarthy, M.O., Sligo
Surgical Hospital.
Free Garage (kindly provided by Sligo Motor and
Engineering Co.).
Baggot street Hospital belongs to Ireland rather
than to Dublin. Patients and others who have had
contact with it are in every county in the country.
Subscriptions or Gifts are invited to help this effort
to procure for the Children the Accommodation
denied them since 1916, through lack of funds.
HUBERT ROONEY
CHORAL SOCIETY,
MOLESWORTH HALL,
WEDNESDAY, APRIL 30th,
AT 8 P.M.
ASSISTED BY
MISS DOROTHY STOKES
AND
MR. ARTHUR DARLEY.
Programme will include Solos by Winners of
ROISIN DHU CUP, FITZGERALD CUP, Etc.
Father Mathew Feis.
Tickets 2/4 (Including Tax), at Pigott's, and at door.
DANCE TO-NIGHT, 8 to 11,
IMPERIAL BALLROOM (CLERY'S).
ADELAIDE MELODY BAND.
T. LEGGETT BYRNE.
MR. GRATTAN KELLY
CAN SUPPLY A MAGNIFICENT
SPRING FLOOR
To Accommodate 250 Dancing Couples.
Also his Orchestra for Bazaars, etc.
Apply
13 ST. JOSEPH STREET,
NORTH CIRCULAR ROAD, DUBLIN.
KEEP TUESDAY NEXT (29th), FREE FOR
DANCE IN MANSION HOUSE
In aid of
ROYAL HOSPITAL FOR INCURABLES.
7.30—11 p.m. Admission 2/6, Non-Stop Music.

PUBLIC AMUSEMENTS.
FATHER MATHEW FEIS,
CHURCH STREET.
Beginning at 10 a.m.:—
HUMOURS OF BANDON, BEGINNERS
(DANCING), ENGLISH AND IRISH
RECITATIONS, DOMESTIC SCIENCE.
Mezzo Contralto Solo ..... 7 p.m.
Contralto Solo ..... 9 p.m.
TO-MORROW (SUNDAY)
At 3 p.m.—Irish Costume Competition.
4 p.m.—All Ireland Dancing Championship.
8.30—THE QUINN MEDAL.
ADMISSION—1/- and 6d.
LAST TWO DAYS.
BIG "C" FETE,
DUN LAOGHAIRE.
TO-NIGHT'S SPECIAL ATTRACTION:
SPECIAL CARNIVAL DANCE.
Train to Dublin at 11.10 p.m.
D.M.P. BAND,
LITTLE EVA, CHAROPLANE, and
TOFT'S many Novelties.
SUNDAY AFTERNOON and EVENING:
MASSED WORKMEN'S BAND, CARRIGLEA
BAND.
Casey Melody Band in the Large Dance Pavilion.
G.A.A.
ALL-IRELAND SEMI-FINALS.
MUNSTER v. ULSTER.
HURLING:
LIMERICK v. DONEGAL, 2.30 p.m.
FOOTBALL:
KERRY v. CAVAN.
AT
CROKE PARK,
ON
SUNDAY NEXT, APRIL 27th.
WHO'LL MISS SEEING THE FAMOUS
KERRY XV.,
OR THE HURLERS FROM FAR OFF DONEGAL.
Special trains will run on Sunday from Tralee,
Limerick, Cavan, Killeshandra, Belturbet, Cootehill,
and Dundalk.
Admission—
Ground ..... 1/- Enclosure 2/-
Side Line Seats and Grand Stand extra.
LONDONDERRY UNITED
CONSTABULARY SPORTS
(Under I.A.A.A. and I.G.A. Laws),
AT
BRANDYWELL GROUNDS,
DERRY,
ON
SATURDAY, 7th JUNE, 1924,
Commencing at 12 o'clock noon.
TWELVE OPEN EVENTS. SPLENDID PRIZES.
Entries Close with Sergeant W. Crowe, Victoria
Barracks, Derry, on Saturday, 31st May. Entry
Forms on application.
Reduced Railway Fares to Competitors.

CONTRACTS.
TENDERS INVITED FOR:—
12,000 PAIRS SOCKS.
10,000 SUITS OVERALLS.
10,000 PACKETS CLEANSER.
12,000 "HOUSEWIVES."
10,000 GROUND SHEETS.
10,000 COMBS.
Tenders to be lodged on or before May 1st, 1924.
Samples and particulars can be seen at office of
MINISTRY OF LOCAL GOVERNMENT,
TRADE DEPARTMENT,
50 UPPER MOUNT STREET, DUBLIN
G 8709. W.H.Co.

COALS.
COALS.
WALLACE BROS., LTD.
THIS DAY'S PRICES:
BEST ORRELL ..... 64/- Per Ton
BEST WIGAN ..... 51/- Per Ton
BEST KITCHEN ..... 48/- Per Ton
DELIVERED IN THE CITY.
Special Discount of 2/- per ton if cash
paid with order.
Small additional charges are made for
delivery beyond old City Boundary, or on
quantities of less than one ton.
23 WESTMORELAND STREET.
Telegrams— Telephone—
"Wallace, Dublin." 2999 and 3000
COAL.
BEST DENWALL HOUSE COAL,
45/- PER TON.
HALF-TON, 23/-. QUARTER TON, 11/9.
TURF, 1/6 PER BAG.
BEST DENWALL SLACK, 32/- PER TON.
Delivered in City free.
CASH ONLY. NO ACCOUNTS.
DENWALL COAL CO., LTD.,
13 D'OLIER STREET, DUBLIN.
IRISH HOUSEHOLDERS'
PROTECTION ASSOCIATION.
GREAT PUBLIC MEETING
WILL BE HELD AT
THE MOLESWORTH HALL,
MOLESWORTH STREET, DUBLIN, ON
TUESDAY NEXT, 29th inst.,
At the hour of 8 o'clock p.m.,
TO PROTEST AGAINST THREATENED
LEGISLATION CONFISCATING THE
RIGHTS OF OWNERS OF PROPERTY,
AND TO DEMAND RETURN TO
FREEDOM OF CONTRACT.
SUPPORT YOUR UNION.
YOUR PROPERTY IS IN
DANGER.
COMBINATION YOUR ONLY SAFEGUARD.
PUNCHESTOWN WEEK.
CHOICE FRUIT,
FLOWERS & SALADS.
STRAWBERRIES, CHERRIES,
PEARS, PINEAPPLES, NEW
HAMBRO' GRAPES, COX'S
ORANGE PIPPINS.
GREEN PEAS, F. BEANS,
ASPARAGUS, SEAKALE, NEW
KIDNEY POTATOES, NEW
CARROTS AND TURNIPS.
KNOWLES.
27 GRAFTON ST.
24 UPPER BAGGOT ST.
NEW CHURCH
TO
OUR LADY OF LOURDES,
I.R. GLOUCESTER STREET, DUBLIN.
A temporary Edifice has been erected on the site
secured for the New Church, which is badly needed
in this locality.
It is already crowded, and the Shrine has aroused
a keen spirit of Devotion to Our Lady of Lourdes,
with most beneficial results among the people.
The Accommodation afforded by the Temporary
Structure is inadequate. The Administrator strongly
appeals to the Catholics of Dublin and of Ireland
for the means to undertake the building of the New
Church. The district being one of the most densely
populated and poorest in the city, little pecuniary
aid can be expected from it.
The Holy Sacrifice of the Mass will be offered
EACH WEEK for Subscribers.
Subscriptions will be thankfully received by any
of the Clergy, or by
Very Rev. JOHN FLANAGAN Adm.,
83 Marlborough street, Dublin.
THE BEST WEEK-END PAPER FOR DUBLIN
People is the "WEEKLY IRISH TIMES."
Last Edition on Sale every Saturday Morning.
Price Twopence.

RINGS
Of the Finest Quality and in all the Newest Shapes
PEARL NECKLETS,
Beautifully Graded and perfectly Matched for Colour.
BEAD NECKLETS,
In JADE, CORNELIAN, AMBER, and IVORY.
WEST & SON,
GRAFTON HOUSE,
102 & 103 GRAFTON STREET,
DUBLIN.
J. W. ELVERY & CO., LTD.
LADIES' SHOWERPROOF
TWEED COATS,
LATEST STYLES.
FEATHERWEIGHT SILKS,
NAVY, NIGGER, MOLE, PURPLE,
GREEN, BLACK.
LEATHER AND LEATHERETTE
MOTOR COATS.
CHILDREN'S WATERPROOFS,
CAPES AND HOODS, ETC. ETC.
ELEPHANT HOUSE,
45 & 46 LR. O'CONNELL ST.,
76 MIDDLE ABBEY ST.,
34 NASSAU ST.,
65 DAWSON ST. } DUBLIN.
Also at CORK and LONDON.
ABUNDANT HOT WATER
SERVICE
FOR BATHS AND GENERAL DOMESTIC
PURPOSES, OBTAINED BY INSTALLING
MODERN ECONOMIC BOILERS.
MAGUIRE & GATCHELL LTD.,
CENTRAL STORES AND FACTORY,
7-15 DAWSON ST., DUBLIN.
KENNEDY'S BREAD.
FINEST QUALITY
MADE.
BAKERIES:
127 & 128 GREAT BRITAIN ST
AND
ST. PATRICK'S BAKERY,
DUBLIN.

FOR PUBLIC NOTICES SEE PAGE 5.

SERMONS.
UNITARIAN CHURCH.
STEPHEN'S GREEN.
TO-MORROW (SUNDAY), APRIL 27th.
12—THE DELUSION OF "CONSISTENCY."
7—OMAR KHAYYAM'S PHILOSOPHY OF LIFE.
A Sermon with Musical Illustrations.
From Liza Lehmann's "Persian Garden."
Vocalists—MISS NIXON,
MISS EDITH MORTIER,
MR. R. HARRISON.
MR. G. BIRCH.
Organist—MR. CHAS. WILSON.
Preacher:
REV. E. SAVELL HICKS, M.A.
VISITORS CORDIALLY WELCOME.
ST. BARTHOLOMEW'S CHURCH
COPEC.
SERMON BY THE REV. D. H. HALL, B.D.,
WHO WAS AT THE BIRMINGHAM
CONFERENCE.
TO-MORROW EVENING AT 7.
MISSION BUILDINGS,
TOWNSEND STREET.
TO-MORROW (SUNDAY), 7 p.m.,
THE EVILS OF SCHISM
(A Reply to the Strictures of Rev. P. J.
Gannon, S.J., on Protestantism).
Preacher—Rev. T. C. HAMMOND.
MAGDALEN CHURCH.
11.30—The Easter Hope in the Letters of St.
Paul: (2) The Inward Man Renewed.
7: 0—The Way of Love and of Faith.
GROSVENOR HALL, RATHGAR.
CHILDREN'S SERVICE
TO-MORROW AFTERNOON at 4 o'clock.
Address by Mr. F. A. C. MILLARD,
Children's Special Service Mission, London.
A Welcome for All.
RATHGAR METHODIST
CHURCH.
11.30 a.m.—Rev. R. LEE COLE, M.A., B.D.
4 p.m.—CHILDREN'S SERVICE — Closing
Meeting and Prize Distribution.
7 p.m.—Rev. JAMES M. ALLEY.
KINGSTOWN METHODIST
CHURCH.
TO-MORROW (SUNDAY), 27th APRIL, 1924,
MEMORIAL SERVICE FOR THE LATE
MR. WILLIAM McCORMICK, M.A.
Preacher—REV. J. A. DUKE, B.A.
CITY OF DUBLIN Y.M.C.A.,
LOWER ABBEY STREET.
BRIGHT EVANGELISTIC SERVICE (D.V.),
8.30 p.m. Singing from 8.10 p.m.
Special Address by
Mr. WILLIAM HOGG, M.B.E.,
Y.M.C.A. National Secretary for Ireland.
Hearty Singing. Everybody Welcome.

WEATHER FORECAST.

General Inference.—The main centre of low pressure continues west of Ireland, and winds will remain southerly, strong at times, with changeable weather, some showers, bright intervals, and a temperature still above normal.

Ireland. — *Wind southerly, strong at times, changeable; some showers, bright intervals; temperature continuing above normal.*

S.W. Seaboard; Irish Sea and St. George's Channel. — *Wind southerly, strong, squally; changeable; some showers; visibility mainly moderate or good; sea rough.*

N.W. Seaboard. — *Wind southerly, moderate to strong; changeable; some showers; visibility mainly moderate or good; sea moderate to rather rough.*

Dixon and Hempenstall, Barometers and Forecasters, 12 Suffolk street, Dublin.—(Advt)

BAROMETER.

Dublin—Friday (5 p.m.)	29.60
SUN.	
To-day....Rises .. 6. 2 Sets	8.45
To-morrow.. .. .. 6. 0 ..	8.47
Lighting-up Time	9.45
HIGH WATER. DUBLIN.	
To-day....Morning 5.37 Evening	6.24
To-morrow.. .. .. 6.51 ..	7.38

The Cross is the splendid but stern example of how men and women ought to live and what they were born for.—Bishop of London.

If we do not stand up against the insidious practice the cathedral of York will be covered by advertisements, and the reason will be given that it is the only way to keep up the income of the Church.—Mr. Harold Speed.

Morality can always afford to wait, since it triumphs in the end.—Mr. Augustine Birrell.

The Irish Times.

NEWS SUMMARY.

SATURDAY, APRIL 26, 1924.

IRELAND.

Mr. Blythe introduced his Budget in the Dail yesterday. He announced a series of protective duties "an as experiment."—(Page 7.)

In a statement in the Dail last night on the failure of the Boundary Conference in London, President Cosgrave said there was no alternative now to the Boundary Commission, and there was nothing outstanding in the way of its proceeding to business save the completion of its machinery.—(Page 7.)

At the final session of the Irish National Teachers' Organisation in Dublin yesterday a resolution was passed protesting against the reduction of teachers' salaries and authorising the Executive to use every legitimate means to combat the attack on the position and *status* of National teachers.—(Page 5.)

Irish live stock, hay, straw and peat litter may now be imported into the Isle of Man under licence.—(Page 7.)

Yesterday an armed man walked into the Parnell street post office in Waterford, struck an officer on the head with a revolver, rendering him unconscious, and stole a sum of £70.—(Page 7.)

Consideration of the estimates for the current year was continued by the Dublin Municipal Council yesterday.—(Page 5.)

GREAT BRITAIN.

A meeting calling for the release of all political prisoners from Northern Irish, English and Scottish jails was held in Bermondsey Town Hall yesterday.—(Page 8.)

Captain Frederick Guest, M.P., has written to Mr. Asquith stating that he has decided not to contest the Stroud Division again in the Liberal interest, and strongly criticising the Liberal Party's attitude to the Conservatives.—(Page 7.)

SPORTING.

The finals of the Irish Hard Courts Championship will be played this afternoon at Fitzwilliam Lawn Tennis Club, Wilton place.—(Page 10.)

At Newmarket yesterday St. Germans won the Craven Stakes.—(Page 10.)

At Catterick Bridge Too Eager won the New Stand Handicap.—(Page 10.)

FINANCIAL.

London Stock Markets were uncertain owing to the weakness of the foreign exchanges.—(Page 11.)

The Treasury Bill rate averaged just over 3 per cent. Lombard street was well supplied with funds, overnight loans going on at 2¼ per cent. Foreign exchanges were dull. Argentine dollars being a weak feature.—(Page 11.)

In Dublin National Loan was weak at 95⅝. Bank of Ireland Stock improved, and Parent Deferred further advanced.—(Page 11.)

The Free State Budget.

The lively interest which is being taken in Mr. Ernest Blythe's first Budget is a welcome sign of a growing civic spirit in the Free State. We must congratulate the Minister for Finance on the able manner in which he introduced his financial resolutions, and, if we are unable to agree with all of them, we recognise that the Minister has tackled a difficult task with courage and skill. The general financial position is quite sound. On March 31st, 1923, the Treasury had a cash balance of £197,000 and a debt of £2,531,000. On March 31st, 1924, the figures were £3,395,000 and £13,912,000 respectively. The balance-sheet for the year also was satisfactory. Revenue was estimated at £26,096,230, and it produced £31,414,000. Expenditure was estimated at £45,750,817, whereas only £38,639,355 actually were spent. Instead of an estimated deficit of nearly £20,000,000, therefore, Mr. Blythe has managed to reduce his loss to the comparatively reasonable sum of £7,225,000. For the current year the Minister estimates a total revenue of £27,687,300 and a total expenditure of £36,346,273. The cost of the Army has been reduced by six and a half millions to, roughly, £4,000,000, while compensation payments will be down by £3,000,000. There will be a cash deficit of £8,659,000, of which over ninety *per cent.* will be attributable to compensation awards.

Several new taxes have been imposed, and income tax will remain at the paralysing rate of 5s. in the pound. We believe that, if Mr. Blythe had taken his courage in both hands and given the taxpayer a relief of, say, sixpence, thus bringing the rate down to the British level, he would have been repaid amply by increased revenue from other sources. So far as the average man is concerned, the concessions in super-tax and death duties are negligible. The new imposts are an experiment in protection which we must deplore. All imported footwear will be subject to an *ad valorem* duty of 15 *per cent.* There will be a tax of 3 3-5 pence *per* lb. on sugar confectionery, which will be increased to 6d. *per* lb. in the case of cocoa derivatives. Candles and soaps will pay 10 *per cent. ad valorem*; black and green glass bottles will be charged at the rate of 33 1-3 *per cent.*, and, finally, imported bodies for motor cars will be placed on the same basis as motor cars themselves and will be subject to the 33 1-3 *ad valorem* tax. These taxes are estimated to yield no more than £300,000 or £400,000 all told, and their immediate effect will be to raise prices. All classes of the community will be affected by the tax on boots and shoes, which will work out at three shillings in every pound. At present the Free State produces only about one-fourteenth part of the footwear which it uses, and there is no likelihood of a substantial increase in output in the near future. Even if some big English or American firms establish factories in the Free State, the citizen will be required to pay dearly for their enterprise.

The tax on sugar confectionery will apply to all sweetmeats, as well as to jam and marmalade. Here, again, prices will tend to rise, and we cannot agree with Mr. Blythe's assertion that, as "sweets" are a luxury, the tax is "not open to objection from any angle." To the children of the poor "sweets" are one of the few joys of life, and they are among the last commodities that any democratic Government ought to tax. Mr. Blythe has made some amends for this impost, which will increase the price of the poor man's jam, by a slight reduction in the duty on tea. At present Indian tea is taxed at the rate of 6 2-3 pence *per* lb.; henceforth the tax will be 4 1-6 pence, while in the case of China tea the rate will be reduced from 8d. to 5d. We find no particular fault with the tax on bottles or motor car bodies. In both cases Irish manufacturers probably will be able to supply the demand, and the tax will have a real protective value. On principle, however, we are opposed to any tax which is likely in the slightest degree to increase the cost of living. The Free State sells its produce in a free market, and, therefore, ought not to be forced to buy its boots and other essential commodities in a protected market. Mr. Blythe declares that the new taxes are experimental, but we are afraid that the experiment is in the wrong direction. The report of the recent Fiscal Commission contained a clear warning against imposts of this kind, and we feel convinced that Mr. Blythe's first Budget would have been a better bulwark of national prosperity if he had left Protection severely alone.

Credits for Russia.

The Anglo-Soviet Conference, more fortunate than the Irish Boundary Conference, remains in being, and M. Rakovsky, the leader of the Russian delegation, is "well satisfied" with its progress. It is difficult to believe, however, that the negotiations can be successful unless the Soviet Government's attitude undergoes a radical change. Russia proposes to obtain from Britain large commercial credits—to the extent, it is said, of some £100,000,000—and Britain is quite willing to grant such credits on terms. Those terms have been stated explicitly by Mr. Ramsay Macdonald on behalf of his Government and by a body of eminent bankers on behalf of the investing public. No British money will go to Russia until she recognises her pre-war debts, restores the property of British subjects which was plundered during the Bolshevist revolution, and guarantees that in future private property shall be safe from confiscation. It is clear from the statement which M. Rakovsky made yesterday to Reuter's Agency that he is not yet prepared to satisfy these demands. Concerning some of them he observed a marked silence; of others he spoke vaguely, and to some others his attitude was definitely hostile. It is true, as he says, that concession must be mutual; but he refuses to recognise that, as Russia is asking for favours, while Britain requires only security and justice, the larger concessions must come from his side. His attack on the bankers, whom he charges with a desire to break off the negotiations, will increase suspicion of his Government's *bona fides* in the whole matter. He declares that they have no right to interfere in Russia's internal politics; but insistence on adequate security for credits is one of those daily "interferences" without which any business between States or individuals would be impossible. M. Rakovsky recognises Russia's pre-war debts to Britain, but says that their payment depends on the expected credits—a plain hint that the debts may be repudiated if the credits are refused. At Moscow, moreover, Trotsky is declaring that the Soviet Government will not recognise Russian debts to Britain under any circumstances. The bankers' demand for the restoration of private property is rejected vehemently by M. Rakovsky, as being a challenge to the very principles of Soviet organisation; and we do not think that his alternative proposal—the granting of their own former property on lease to expropriated owners—will be acceptable to the British Government. M. Rakovsky's appeal to class prejudices and interests is quite beside the point. His delegation is supposed to be submitting what the Americans call a "business proposition" to British business men. These men have demanded certain safeguards before they will agree to grant credits to Russia. The prospect that such safeguards will be forthcoming is not improved by M. Rakovsky's manifesto.

Dublin's Ruins.

The Dublin Reconstruction (Emergency Provisions) Bill was read a second time in *Dail Eireann* yesterday. We are in complete agreement with the Minister for Local Government's view that the measure is urgent, and we share Mr. Johnson's curiosity to know why it has been delayed so long. The ruined walls of the General Post Office have remained untouched for eight years and the desolation of Sackville street and the Four Courts is unchanged after the passing of nearly two years. The appearance of our once beautiful capital is an eyesore to the citizens and a reproach to the inertia that has fallen upon the nation. Of course money is short—the wicked folly of our extremists has made that inevitable—and the Government has been embarrassed in nearly every possible way; but we cannot have any reasonable standard of civic life while the people are forced to live and move in such surroundings. The infinitely greater problems of reconstruction that faced Belgium and France have been tackled in a very different spirit. There will be no real revival of industry and trade until a determined effort is made to efface these visual reminders of our recent agony. We must discard unprofitable reflection on the glories of the past and must concentrate on the present with reference to the future. Sackville street was recognised formerly as one of the six finest thoroughfares in Europe. Now much work must be done before it can come within measurable distance of a place among the first six thousand. The question of supplying work for the alarming number of unemployed is quite incidental, but it is extremely important and in itself is sufficient to justify an effort on a large scale. The progress of the Bill must be freed from the fetters of "red tape," of which Mr. Burke's statement that "a great many different agencies had to be consulted before they agreed to introduce it" was ominously suggestive.

Rival Ports.

Southampton's struggle with Liverpool for the position of principal passenger port of the British Isles seems to be within sight of success. The latest figures show that Liverpool now leads by only one *per cent.* of the total passenger traffic that passes through the ports of England. Liverpool handles 33 *per cent.* of this total and Southampton 32 *per cent.* A few years ago Liverpool's pre-eminence appeared to be secure, but Southampton has made enormous strides. She possesses one great advantage in her proximity to London. London herself is not well equipped for the handling of passenger traffic; she occupies only the third place among English ports in this respect and claims but half the percentage of passenger traffic that passes through Southampton. She still retains, however, the first place among British ports if tonnage of every description is included. Last year she handled over twenty million tons—the largest figure of any port in the world, although the value of New York's trade was greater. The question of accessibility has prejudiced Plymouth, although she has many other advantages, and is served from London by the train that makes the longest non-stop run in the world. There are hopes that Southampton will develop also as a cargo port; but in this respect she has a long way to go before she can rival Liverpool, where nearly fourteen million tons were entered and cleared last year, as compared with Southampton's two and a quarter million tons. The northern city will not surrender her pride of place without a struggle, which shipping circles will follow with keen interest.

THE WATER-COLOUR SOCIETY.

"AT HOME" IN MILLS' HALL.

A very successful "At Home" was given yesterday afternoon in Mills' Hall, Dublin, where the annual exhibition of the Water-Colour Society of Ireland now is open. The invitations were issued by the following members of the Society:—Viscountess Gormanston, the Hon. Lady Ross of Bladensburg, the Hon. Mrs. Gordon Campbell, Miss Henrietta Lynch, Miss Josephine Carson, Miss Alice Boyd, Mrs. Pilkington, Miss H. Colvill, Mr. Lancelot Bayly, Mr. Bingham M'Guinness, and Mr. R. Caulfeild Orpen.

An interesting musical programme was rendered, to which Mrs. Schofield, Miss Pelissier, and Mr. Ireland contributed vocal solos, and Miss Eileen Coyne violin solos. Harp duets and two flute quartets introduced pleasing variety, and Miss Caroline Townshend played a harp obligato to Mrs. Schofield's Gaelic song. Mrs. Boxwell was at the piano. Tea was served in another apartment. The Hall was crowded during the afternoon.

Amongst those present were:—Viscountess Gormanston, the Dowager Viscountess Gormanston, Lord Talbot de Malahide, Lady Hemphill, the Hon. Margaret Ffrench, the Hon. Frances Ffrench, the Hon. Anne Barnewall, the Hon. Marcella Barnewall, Lady Arnott, D.B.E.; Madame Van Cutsem, Lady Butler, Mrs. Bernard, Lord Justice Molony, the Marchioness MacSwiney and party, Major and Mrs. Gerald Dease, Miss C. Dease, Mr. and Mrs. Colvill, Mr., Mrs., and Miss Stewart, Mr. and Mrs. Andrew, Major, Mrs., and the Misses Vincent Kelly, Miss Cynthia Stopford, Mrs. Lindsay, Mr. and Mrs. Wilson, Mrs. and Miss Darley, Miss Waring, Miss Jellett, Mr. and Mrs. W. H. Griffith, Mrs. Ross and party, Mr. and Mrs. J. Johnston, the Misses Cunningham, Mr. and Mrs. E. P. Bayly, the Misses Hamilton, Miss C. Butler, Miss O'Dowd, Miss Ferrar, Miss Spofforth, Miss FitzGibbon, Mrs. Anderson, Mr. and Mrs. O'Sullivan and party, Mrs. and Miss Gregory, General FitzPatrick Eassie, Major Goff, Miss Crosbie Goff, Mrs. C. Knox, Mr. and the Misses Collins, Dr. and Mrs. O. St. J. Gogarty, Mrs. Gill, Mrs. and the Misses French, Dr. and Mrs. Henry Stokes, Mr. and Mrs. Lancelot Bayly, Mrs. Moloney, Miss Higginson, Mrs. Lynch, Mr. and Mrs. Delap, Miss Bluett, Mr. and Mrs. Caulfeild Orpen, Mr., Mrs., and Miss Ormsby, Mr. and Miss de Versan, Mr. and the Misses Hamilton and party, Mr., Mrs., and the Misses Steen, Mrs. Dermod O'Brien, Mr. and Mrs. George Oulton, Mr. Rupert Oulton, Mrs. and the Misses Blakeney, Miss Riordan, Miss Ida Boyd and party, Major and Miss Nolan Ferrall, Mr. Cecil Nolan Ferrall, Mr. Hugh Delap, Miss Macnie, Mr. and Mrs. M'Carthy Mahony, Captain and Mrs. Drummond Fish, Captain French, etc.

FREE STATE HIGH COMMISSION.

APPOINTMENT OF SECRETARY.

FROM OUR CORRESPONDENT.

CASTLEBAR, Friday.

I have been informed on the most reliable authority that Mr. T. J. Keirnan, M.A.,

PROTECTIVE TARIFF IN FREE STATE

MR. BLYTHE'S BUDGET SURPRISE.

"AN EXPERIMENT" TO HELP IRISH INDUSTRIES.

DUTIES ON BOOTS, BOTTLES, SOAP, SWEETS AND MOTOR BODIES.

REDUCTION IN SUPER-TAX.

3D PER POUND OFF CHINA & 2½D OFF INDIAN TEA.

15% ad valorem duty on boots and shoes, clogs, etc. (from May 12th).

3½d. per pound on all sugar confectionery, cakes, jams, marmalade, jellies, candied fruits.†

6d. per lb. on cocoa and cocoa preparations.†

33⅓% ad valorem duty on glass bottles, green or black (from May 12th).

10% ad valorem duty on soap, soap substitutes, and soap powder (after July 1st).

10% ad valorem duty on candles (after July 1st).

33⅓% ad valorem duty on motor bodies (other than commercial) (after July 1st).

(† Imperial preference of 1-6th).

THE above are the new taxes that were the outstanding feature of the new Free State Budget introduced into the Dail yesterday by Mr. Ernest Blythe, who said that they formed "an experiment in protection."

With the exception of an increase in the Customs duty on certain table waters from 4d. to 8d., which, he declared, was non-protective in effect, Mr. Blythe announced no radical increases in taxation. He proposed, however, that every Customs entry form presented by an importer of goods into the Free State should bear a sixpenny stamp in respect to each consignment, and that the minimum Customs duty should be 2/6.

He stated that he thought that the new sugar duty would mean an increase of a penny per pound on imported jams, but that home-made jams would not be affected.

The tax on tea is to be reduced by 2½d. on Indian and 3d. on China—being a loss to the revenue of something over £300,000 a year.

The super tax scale is to be revised, and 4/6 will be the highest rate (as against 6/-), and this will apply to all incomes over £7,000. He regretted that the income tax could not be reduced by 6d. to 4/6, the British level, but the loss in revenue would have been too great—£500,000.

Modifications in the death duties—which in future will be 25 per cent. on all estates over £450,000—the repeal of the Safeguarding of Industries Act, and the withdrawal of the subsidy on Irish-grown tobacco were also announced.

THE SUPER TAX.

No Income Tax on the first £2,000—	Old Tax in Free State and present Tax in Gt. Britain.	The New Taxes.
on each pound of the next £500 (up to total income of	£2,500 1 6	
£500 do.	£3,000 2 0	
£1,000 do.	£4,000 2 6	No change
£1,000 do.	£5,000 3 0	
£1,000 do.	£6,000 3 6	
£1,000 do.	£7,000 4 0	
£1,000 do.	£8,000 4 6	4s. 6d.
£1,000 do.	£9,000 5 0	
£1,000 do.	£10,000 5 0	
£10,000 do.	£20,000 5 0	
£10,000 do.	£30,000 5 6	
On each Pound above	£30,000 6 0	

MR. BLYTHE'S SPEECH IN FULL.

Mr. E. Blythe, Minister for Finance, began his Budget speech with a survey of the finances of the year ended 31st March, 1924. He said:—

At the opening of the financial year 1923-24 there was a cash balance in the Exchequer amounting to £107,000, and there was a total State debt of £2,531,000. At the close of that year and the opening of the present financial year the Exchequer balance was £3,395,000, and the State debt had grown to £13,912,000. At the end of the year, therefore, as compared with the beginning, the cash balance had increased by £3,198,000, and the debt had increased by £11,381,000.

The total revenue received into the Exchequer during the year was £31,414,000. The corresponding figure in the original Budget estimate put forward a year ago was £26,096,230. As was explained at that time

TEA DUTY REDUCED.

China Tea, 5d. per lb., instead of 8d.
— A reduction of 3d.
Indian Tea, 4id. instead of 6½d.
— A reduction of 2½d.

by the then Minister of Finance, Saorstat Eireann had not previously been administered as a separate fiscal unit, and exact *data* on which to base reliable estimates of revenue were not in existence.

In the light of later information, I was able to indicate to the Dail in my statement of the 2nd November last that the tax revenue of the year would substantially exceed the first Budget estimate, and this has, in fact, occurred. The actual increase of tax revenue beyond the figure given in the original estimate is £4,765,500.

Income Tax Up.

Income tax, owing largely to the efforts made to collect arrears, is two millions in excess of the estimate of a year ago. The Excise duty on beer shows an excess of £1,600,000. The greater part of this is in the nature of a windfall attributable to the fact that drawback in this case did not commence to be payable until some time after the beginning of the financial year. This has been an advantage of a kind that cannot occur again.

The Excise duty on home-made spirits was £330,000 below the estimate. Customs duties, taken as a whole, have produced over £900,000 beyond the original estimate, the main increases being—tobacco £512,000, new import duties (including Customs duty on motor cars) £258,000, and imported wine and spirits £396,000.

The Customs duty on sugar was £300,000 below the estimate, and on tea £158,000 below the estimate. The motor vehicle duties, the equivalent of which is payable to the Road Fund, exceeded anticipations by £145,000.

Miscellaneous revenue, in the aggregate, although affected by some disturbing factors as regards details, was approximately in accordance with the estimate.

On the whole, and especially in view of the conditions through which the country has passed, there is every reason for satisfaction with the proceeds of the revenue in the year in question.

Property Losses.

Turning now to expenditure, the estimate passed by the Dail for the year 1923-24, both original and supplementary, covered a net total amount of £45,750,817. This amount is over ten millions in excess of the sum which it actually became necessary to issue from the Exchequer to meet corresponding expenditure.

In general, the Exchequer issues have approximated fairly closely to the estimated requirements, and the unused balance of ten millions is attributable largely to two votes in which the course of events could not have been foreseen. These votes were property losses compensation and land purchase annuities.

In the case of the compensation vote the hearings of applications under the Damage to Property (Compensation) Act did not begin as early as was expected when the estimate was prepared, and in consequence the awards under that Act, except to a small extent, did not mature for payment within the year 1923-24.

Also, the progress made by the Compensation Commission in dealing with pre-Truce damage has tended to indicate that the awards of that body will involve such large payments as was at one time supposed, while in cases where payment is due only on fulfilment of a building condition applicants have been slow in taking steps to carry out this condition.

The Land Act.

There has in consequence been a margin of £6,380,000 on the compensation vote of the year. In the case of land purchase annuities the law in force at the commencement of the year contemplated that the annuities would come into the Exchequer as revenue and be issued through a vote to the appropriate Land Purchase Fund.

The provision of new machinery by the Land Act passed during the year has removed the need for this vote and caused the greater part (about £2,000,000) of the money provided in the vote to remain unissued. Next to these two principal items the chief saving effected consisted of £300,000 in the vote for Local Government, owing to grants for housing schemes not falling due for payment to the full extent within the year.

Besides Exchequer issue of £35,413,156 for Supply Services, there were payments of £3,226,199 for Central Fund Services. The latter figure is approximately in accord with the original estimate, after allowance is made for the fact that the payment to Great Britain in respect of the attributable revenue of 1922-23 was £300,000 less than the original British claim.

Taking Supply Services and Central Fund Services together, and leaving aside capital issues for the Telegraph Acts, the Unemployment Fund or repayment of debt, the total expenditure of 1923-24 may be taken as £38,639,355.

Deficit of £7,225,000.

I have stated that the revenue of 1923-24 was about £31,414,000 and that the expenditure was about £38,639,000. These figures reveal a deficit of £7,225,000 on the services to which they relate. The whole of this deficit

SOME REVENUE FIGURES.

NEW TAXES.	
Boots and Shoes (about)	£250,000
Confectionery and Cocoa ...	40,000
OLD TAXES.	
Motors	£256,000
Gramophones, etc.	68,000

is less than the net issues during the year for compensation and for what may be regarded as the abnormal fraction of the Army charge. This is a result which, I am sure, the Dail will regard as satisfactory and tending to confirm the favourable estimate, which has steadily been growing in responsible quarters, of the financial position of this country.

In using this result, however, for testing the true budgetary position for the present and the future, it is necessary to beware of drawing conclusions which might be unduly optimistic.

The revenue figures which I have given for 1923-24, although quite accurate in every respect, have been abnormally inflated from various causes, some of which I have indicated, and they do not afford a reliable indication of the probable revenue of 1924-25. This will be seen to be reflected in the estimates of revenue for 1924-25 already published.

Moreover, on the expenditure side the annual charge in respect of borrowing, which will be substantial in 1924-25, the later years, had not yet begun to be an appreciable burden in 1923-24.

The National Debt.

I come now to the debt position during 1923-24. At the beginning of that year the total debt of the State amounted to £2,531,000, of which over £2,000,000 was in the form of Irish Free State Bills. A further amount of £368,000 was in the form of ways and means advances, so that we may be said to have had almost entirely a floating debt at that time.

The problem of borrowing to finance Exchequer requirements was the leading financial question which the Government had to face during the year. It is not necessary for me now to dwell upon the manner in which the problem was met. It is sufficient to note that the successful flotation within the country of a National Loan of £10,000,000 on terms at least as favourable to the State as those enjoyed by several long-established Governments of good financial repute was an event which deeply impressed financial circles throughout the world and placed the credit of this country on an impregnable basis. The full amount of the Loan at 95 per cent. was received into the Exchequer during the year.

Before the issue of the National Loan steps had been taken to raise funds by the issue of Savings Certificates. These Certificates began to be issued during July, and had brought in the substantial subscription of £850,000 by the end of the financial year.

Apart from borrowing to meet the cash requirements of the Exchequer, a beginning has been made with the creation of debt in the form of 5 per cent. Compensation Stock, which is issued in part discharge of awards under the Damage to Property (Compensation) Act.

The details of the total debt of £13,912,000 outstanding on 31st March last are as follow:—

Irish Free State Bills	£814,000
Ways and Means Advances (Public Departments)	1,991,300
Annuities under Telegraph Acts	134,500
Savings Certificates	924,500
5 p.c. Maternity Bonds, 1935-45	10,000,000
5 p.c. Compensation Stock.....	47,650
Total	£13,912,150*

* Against this debt may be set off an asset of £877,700, representing advances which the Unemployment Fund is liable to repay to the Exchequer.

Estimate Unaltered.

I think I have now given deputies all material information for an understanding of the position so far as concerns the year 1923-24, and I will, therefore, turn to the figures for 1924-25, which were circulated before the adjournment, and which deputies will, no doubt, have already examined.

There is little to be said by way of comment upon the published estimates of the ordinary services for 1924-25, except to observe that they have been prepared upon the basis of existing taxes, and have taken no account of the proposals which it will be my duty to lay before the Dail in the later part of my statement.

So far, however, as this point is concerned, I may, perhaps, anticipate matters by stating that, while the existing basis of taxation will be modified by these proposals as regards the distribution of duties under their several heads, yet in the aggregate the result of the new proposals will be such as to leave the total published estimate of tax revenue substantially unaltered.

It should hardly be necessary to state that the published figures represent the best attempt which can be made to forecast the situation during the current year, after making full use of the *data* yielded by the experience of the past year and allowing for such factors as general observation of the economic position appeared to require.

Revenue of £27,000,000.

The total tax revenue is expected to amount to £22,543,000. The non-tax revenue has been reckoned at £5,144,300, both heads of revenue together yielding a total of £27,687,300.

The estimates of expenditure which have been circulated indicate a need for providing £31,873,791 in respect of Supply Services and £4,472,482 in respect of Central Fund Services—that is a total under the two heads of £36,346,273.

This is not the occasion for the review of the estimates of expenditure, but I think it well to mention that the provision for the Army is £2,000,000—that is £4,000,000—that of £4 millions less than in 1923-24—and that the provision for property compensation is reduced by three millions. The expenditure on Central Fund Services includes full provision for the sinking fund on the National Loan.

For determining the relation between revenue and expenditure in 1924-25 the two main figures are the revenue of £27,687,000 and the expenditure of £36,346,000. These indicate a cash deficit for the services concerned amounting to £8,659,000. If the entire charge for personal and property compensation is set off against this figure, there would remain only a deficit of about £500,000.

Beer Duty Down.

This, so far as it goes, tends to indicate that the Budget position is not unsatisfactory. As, however, I indicated earlier, when speaking of 1923-24, great caution must be exercised about drawing inferences from these figures. On the revenue side the income tax collectable still includes a large amount of arrears, and there is reason to fear that the productivity of taxes generally may be adversely affected for some time to come by the prevailing depression.

The Excise duty on beer, which is one of the most important sources of revenue, has already begun to show signs of a trend of this kind. Again, on the expenditure side the debt charge has not yet reached its full development, and, in particular, a substantial addition to the burden under this head may be expected through the creation of Compensation Stock in settlement of awards under the Damage to Property (Compensation) Act.

Again, no allowance has been made in the figures I have given for inevitable additions to expenditure by reason of supplementary estimates and for new charges likely to result from legislation now going through or soon likely to be introduced. On a fair view of the whole situation it is, I think, permissible to claim that with a little further progress such as it should be quite feasible to attain in administrative economies the Budget would be brought within measurable distance of equilibrium.

Even this, however, with a distinct gain from the purely financial point of view is not, in the opinion of the Executive Council, the ultimate goal to be aimed at. It is further necessary in the economic interest of the country to reach a stage at which the present excessive burden of taxation can be eased, and the productive industries of the country thereby afforded a fair opportunity of developing at home, and competing on level terms with rivals in outside markets.

Retrenchment is the only means that at present promises a fair prospect of bringing relief from the weight of taxation that now presses on the country.

Fiscal Reform.

It is plain that in the present circumstances it is not possible to remove any of the existing burden of taxation. The Executive Council have, however, given anxious consideration to the question how far they could consistently with this general attitude assist the economic interests of the country by readjustment of the existing fiscal system, and they have determined to propose to the Dail certain measures designed to that end.

As stated by the Minister for Industry and Commerce in a debate which arose out of the reports presented by the Fiscal Inquiry Committee the Government takes up no doctrinaire attitude on the question of Free Trade and Protection. It regards the matter as one of expediency which may be variously decided in different circumstances.

During the past year it has been incessantly urged upon the Executive Council that a large number of protective duties, amounting, in fact, to a general tariff, should be imposed for the purpose of supporting the many industries in the Saorstat, which are suffering acute depression, and of relieving the widespread unemployment which exists.

The Executive Council is convinced that the matter is one on which the country should feel its way. We are not prepared, on the one hand, to recommend anything approaching a general tariff with the substantial rise in the cost of living, which would inevitably follow, bringing other and serious economic problems in its train. Neither are we prepared to let the industrial drift continue, and content ourselves with preaching efficiency and the virtues.

"An Experiment."

After careful consideration we have decided as the best means of dealing with the situation which exists to recommend to the Dail the imposition of certain duties which will give us a limited but sufficient experiment in the use of a tariff for the stimulation of Irish industry.

By the end of a year we will have a clearer idea of the efficacy and all the reactions of protection as applied to Irish conditions than could ever be obtained by mere discussion and speculation. Actual experience will teach us what fiscal policy is suited to our conditions. We propose to deal with only five categories of goods.

We think the number is sufficient for a trial. Our Customs staff which was organised little over a year ago, which consists only in part of experienced men, and includes many recent recruits, which has worked for the past year without leave and at high pressure all the time will have a heavy burden cast upon it. We are satisfied, however, that it will be possible to have the new duties collected without delays or dislocation of business.

We have selected as the main case for the proposed experiment the boot and shoe industry. This industry is one which should flourish in the Saorstat, and if it were strongly developed should lead to the resurrection of an important tanning industry, which would link it with the main agricultural industry of the country. At present the manufacture of boots and shoes is carried on to some extent in the Saorstat, but about fourteen-fifteenths of our requirements are imported, the annual value being over £2,000,000.

Boots.

The proposal I have to make to the Dail in this case is that there should be imposed a Customs duty of 15 per cent. *ad valorem*. It will be readily seen that with the limited capacity of Irish boot factories there can hardly be any great diminution of the importation of boots and shoes in the present financial year.

A considerable time must elapse before Irish factories can extend their plant and increase their output, or before British boot firms which might desire (like British tobacco firms) to retain Irish trade will find it possible to acquire sites and erect factories and plant and begin to produce on any considerable scale.

Consequently, it must be anticipated that the duty will yield a large revenue in the present year, and must even continue to yield substantially for a further period. It is proposed, therefore, that the possibility of an increased burden on the taxpayer should be obviated by a reduction of the duty on another necessary commodity which is already taxed.

Sugar.

In addition to the tax on footwear, it is intended to impose protective duties on—

(1) Confectionery.
(2) Soaps and Candles.
(3) Glass bottles.
(4) Commercial motor bodies.

It is proposed that sugar confectionery should be subject to a Customs duty at a flat rate of 3 5-5d. per lb., and that preparations made from or containing cocoa or chocolate in any form should be subject to Customs duty at a flat rate of 6d. per lb. As confectionery is largely a luxury commodity, this tax is one which is not open to objection from any angle. It will, moreover, relieve the Revenue authorities of a great deal of troublesome work which was thrown on them when confectionery was taxed on its sugar or cocoa contents.

Even if no experiment in protection had been determined upon, it is possible that some tax such as this might have been proposed for convenience of collection. The new tax will give a measure of protection ranging from 3d. to 1½d. in the case of sugar confectionery, and from 2d. to 3 2-5d. in the case of cocoa preparations.

Deputies are, of course, aware that confectionery is already manufactured to a considerable extent in the Saorstat, but the imports are, nevertheless, large, and it is hoped that, with the assistance of the duty now proposed, firms already engaged in the industry here will expand their business, that outside manufacturers may possibly deem it advisable to establish factories within the country, and that an appreciable increase in employment may be provided.

Soap and Candles.

It is proposed that the duty on soap and candles should be 10 per cent. *ad valorem*. If manufacturers and workers are prepared to give a square deal to the general public, practically all the materials and candles required in the Saorstat should be supplied from home factories at no added cost to the consumer.

The duty on black and green bottles will be 33⅓ per cent. *ad valorem*. Bottle-making is a very old Irish industry which, because of the present unfair competition from certain foreign countries, seems to be on the verge of extinction. The Executive Council felt that in this limited trial of protection the bottle-making industry might fairly be given an opportunity of getting on its feet again, and, perhaps, extending its scope, especially as the duty now proposed will not afford any justification to retailers for increasing the price of porter or stout in such bottles.

The total amount of the revenue likely to be derived from the protective duties which I have outlined is difficult to estimate, as, apart from other considerations, the statistics of past imports of the commodities in question are not available in a sufficiently concise form on which to base calculations.

£250,000 from Boots.

In no case, except that of boots and shoes, from which, perhaps, £250,000 might be expected this year, is the revenue likely to be substantial. Next to boots and shoes the confectionery duty should produce the largest yield and the amount in that case might be something in the neighbourhood of £200,000.

In the aggregate not more than £300,000 to £350,000 can safely be anticipated, and this figure should, of course, undergo much contraction if the duties realise their protective object.

Tea Tax Reduced.

Having regard, however, to the possible immediate effect of the duties, the Executive Council have thought it right to afford relief from existing taxation by reducing the tea duty from 8d. to 5d. per lb. (Hear, hear.)

As tea is a valuable source of revenue and particularly suitable to the subject of indirect taxation, I am bound to put it on record at this point that in the event of the new duties leading to any marked cessation of the import of the commodities affected, and a consequent loss of revenue, it may become necessary at some future time on budgetary grounds to restore part, at least, of the tea duty which is now being remitted.

Replying to a question by Mr. Johnson, Mr. Blythe later stated that the full duty on tea was eightpence, and that the rate charged under Imperial preference at 6 2-3d. The general tax was reduced by his proposal to fivepence, and the other tax accordingly to 4 1-6d.

No Tobacco Subsidy.

Resuming, Mr. Blythe said—I now pass to a proposal of a somewhat different type, which will also have a certain protective effect. At the present time the application of Imperial preference to the duty on unmanufactured tobacco enables such tobacco from British Colonies like Nyasaland to compete against home-grown tobacco in a manner which does not arise where unmanufactured tobacco is imported from ordinary foreign countries, like the United States.

The import of the tobacco enjoying this preference is, in comparison with other tobacco imports, comparatively slight in amount, but it, nevertheless, prejudices seriously the possibility of disposing in the market of home-grown tobacco at a price which would be remunerative to the grower and curer.

For some years the unsatisfactory position of the home grower in this respect has been partly remedied by the grant of a State subsidy. The Executive Council have now decided to propose that this subsidy should be

(Continued on Page 8, Column 1.)

The balancing of the Budget is a matter which we ought to be able to accomplish in the year upon which we are entering. It ought to be possible, without any increase in taxation, to balance the Budget this time next year.

—Mr. Blythe.

OPINIONS ON THE BUDGET.

NO IMMEDIATE CUT IN TEA PRICES.

BOTTLE TRADE REVIVAL.

MOTORISTS STILL "TOO HIGHLY TAXED."

The following opinions on the effects of the new Budget proposals were obtained by *Irish Times'* representatives last night:—

COCOA AND SWEETS.

The manager of a leading Irish confectionery, cocoa and chocolate-making firm, said that the duties of 3 3-5d. per pound on manufactured confectionery, and 6d. per pound on preparations containing cocoa and chocolate were rather misleading, as they were not additional taxes. He thought that the increase would work out at about 1d. or 2d. in the pound, and that would enable the English manufacturers to sell at the present prices.

BOOTS.

The manager of a well-known English firm of boot manufacturers did not think that the new tax of 15 per cent. on boots and shoes would adversely affect their trade in the Free State. Boot manufacturing, he pointed out, had not reached the advanced stage on this side of the water, as, for instance, in Northampton, where it had developed into a huge organisation. He thought it highly improbable that factories would spring up in the Free State in consequence of the new tax. English firms would have to bring over their own craftsmen, and, all things considered, the proposed tax would not warrant the opening of a new factory.

One of the boot manufacturers in the Free State made it clear that the 15 per cent. tax would barely put them on an equal footing with the importers, and it would be necessary for Irish workmen to give a better output than heretofore if the boot manufacturing industry was to make any headway.

Mr. Thomas Smalley, managing director of Messrs. Winstanley, boot manufacturers, Back lane, Dublin, said that protection was the national interests, and while they suffered from English competition, they felt it would be better to bring that competition to their very doors, and at the same time solve some of their domestic problems, such as free competition of labour. At the moment they suffered from a want of free interchange of labour, which would be beneficial to both employer and employé. Mr. Smalley added that he thought that the present concerns were endeavouring to do too much, instead of specialising on particular branches of the trade.

There are but five boot factories in Ireland, situated one each in Dublin, Cork, Waterford, Killarney, and Carlow.

BOTTLES.

Alderman Alfred Byrne, T.D., who has taken a deep interest in the lot of the Dublin bottle workers, who have been disemployed for many months, expressed the opinion that the new duty on imported bottles would mean that there would be a revival of the bottle-blowing industry in Dublin. At the moment, he said, there were over two hundred workers in this industry out of employment.

MOTOR TRADE.

"Irish motor traders are sorry to see that the import duty on spare parts is not to be dropped," said Mr. F. M. Summerfield, President of the Irish Motor Agents' Association. "This was strongly urged by a deputation from this trade upon the Fiscal Commissioners, not only because of the handicap it imposed upon the trade, and, of course, private owners, but because the amount of revenue to be derived from it was negligible, in view of the cost of collection. Motor users are unfairly taxed. In the first place, they have to pay a heavy import duty on the vehicle itself, and they are taxed in perpetuity on the use of the vehicle by having to pay duty on the spare parts necessary to keep it on the road. When it is remembered that, with the exception of the Ford factory in Cork, no chassis or spare parts are, or can economically be manufactured in the Free State, we feel that we are correct in describing the import duty on motor vehicles and spare parts as unnecessarily harsh on the Irish motor user.

"The new tax on motor bodies, in my opinion, will not increase the price of commercial vehicles in this country, as we have in existence two or three huge and well-organised coach-making factories, well equipped for economical production, and capable of immediate expansion to meet the growing home demands."

TEA.

The view of retailers in the tea business is that there will be no reduction in the price of tea to the public for some time. There will be a meeting of traders, who will consult as to what should be done in regard to a revision of prices. There are large stocks of tea in the stores of many of the city merchants, and to dispose of these at a cheaper price than now charged would mean a heavy loss.

TO SEE ENNISKILLEN.

DUKE OF YORK'S VISIT TO NORTHERN IRELAND.

Our Enniskillen Correspondent writes:—

I learn to-day that it has been decided that the Duke and Duchess of York, during their visit to Northern Ireland in July, will pay a visit to Enniskillen. Their Royal Highnesses are assured of a great welcome, not only from all the public bodies of the county, but from the people.

The exact date of the visit has not been definitely fixed, but it will be towards the end of July.

FOOT-AND-MOUTH RESTRICTIONS.

EXPORTS TO THE ISLE OF MAN PERMITTED.

The Free State Department of Agriculture and Technical Instruction has been informed that the Isle of Man Government has modified its restrictions against the importation from Ireland of animals, poultry, hay, straw, and peat moss litter, as follows:—

(1) The issue of licences is now being resumed for the importation into the Island direct from Ireland of horses, cattle, sheep, swine, goats and dogs, and also hay, straw, and peat moss litter; (2) cats and poultry may be imported into the Island direct from Ireland without restriction; and (3) hay or straw, used as packing for merchandise, may also be imported direct from Ireland.

No licences for the importation of animals, poultry, hay, straw, and peat moss litter into the Island from Great Britain will be issued until after a fortnight has elapsed from the date on which Great Britain is officially declared free from foot-and-mouth disease.

IRISH FREE STATE ARMY.

Last night's *Dublin Gazette* announces that the Executive Council has accepted resignations of commissions as officers of the Free State Defence Forces:—From Lieutenant James Morris, Lieutenant Peter Ryan and Second-Lieutenant Rody Hanley. It also announces that the services of Commandant William Ashton as an officer of the National Forces "has been dispensed with," as from the 22nd of April, 1924.

DUBLIN CATTLE DROVERS' WAGES.

The Dublin cattle drovers met last night, and decided to refuse the reduced wages which the salesmasters at the Dublin markets seek to bring into operation on Monday morning next. The present rates are:—Weekly men, 62s.; two-day men, 42s.; one-day men, 20s. to 30s. The "cut" will reduce the weekly men to 52s. 6d. per week, and the daily men by 12s. 6d.

POST OFFICE RAIDED.

AUDACIOUS ROBBERY AT WATERFORD.

OLD-AGE PENSION MONEY MISSING.

At nine o'clock yesterday morning a man wearing a trench coat, with his cap pulled down over his eyes, walked into the Parnell street Post Office in Waterford City, and, presenting a revolver at Mr. Denis Cleary, who is in charge of the office, ordered him to put up his hands.

Mr. Cleary, who saw much service in the European war, refused, and walked towards the intruder. The man raised the revolver and struck him several blows on the head, rendering him unconscious. While Mr. Cleary lay on the floor the raider went behind the counter and seized a sum of £70, which mainly consisted of money for the payment of old age pensions, and left the office.

Mr. Cleary's wife, who was upstairs, did not hear the scuffle below, and when she came down after the raider had disappeared, she saw her husband on the floor just recovering consciousness.

A description of the raider has been circulated among the Civic Guard.

ROBBERY IN ATHLONE.

CASH BOX AND CONTENTS DISAPPEAR.

A woman named Margaret Rodderam was arrested at Irishtown, Athlone, yesterday and charged before Mr. McCann in connection with a robbery which had been reported to the police.

It appears that the office of Messrs. Fair and Murtagh, solicitors, situated in Northgate street, was entered in broad daylight and a cash box stolen. It contained cheques to the value of £320, a draft on the National Bank for £1,000, postal orders to the value of £1,393 9s. 9d. and the other for £525 5s.; postal order for 4s. 2d., script for 100 ordinary shares, and a gold watch and chain.

Sergeant Casey, Athlone Civic Guards, it was stated, arrested the wife of Margaret Rodderam in the Irishtown quarter and found a cash box concealed in a lavatory in the yard. It contained a cheque for £4 and several pieces of torn up cheques. The script for 100 shares was also found. Two pawnshops in the town were next visited, the gold watch being found in one and the chain in the other.

When Mrs. Rodderam was arrested and charged she denied having stolen the box, and stated that anybody could get into her yard at night.

BYFLEET MYSTERY.

BODY EXHUMED LAST NIGHT

The Press Association's Woking Correspondent states that, in connection with the Byfleet mystery, the body of Mr. Jones, the former licensee of the Blue Anchor Hotel, Byfleet, was exhumed at Byfleet. A representative of the Home Office, the Deputy Chief Constable of Surrey, and Police Superintendent Beshker were present. Digging operations in the cemetery were commenced at 11.20 o'clock, and the coffin was drawn up just before midnight. It was taken on a motor hearse to the mortuary at West Byfleet. During the exhumation the cemetery was surrounded by constables, and the public were not allowed to enter. It is understood that at 10.30 o'clock this morning a Home Office expert will visit the mortuary.

DAVIS CUP DATES.

NEW STATUS OF IRISH LAWN TENNIS ASSOCIATION.

The annual general meeting of the Irish Lawn Tennis Association was held last evening at Mills' Hall, Merrion row, Dublin. Mr. Serjeant Hanna, K.C., presided, and there was a large number of delegates.

The annual report stated that during the 1923 season 106 clubs had affiliated, 39 being in the city and 67 in the provinces—a considerable increase as compared with the previous season.

Ireland had been drawn against France in the second round of the Davis Cup, which must be played before Tuesday, 3rd June. Arrangements were being made for the French team to play on the Fitzwilliam courts on May 31st and June 2nd and 3rd.

The date of the Irish championships had been altered so as to take place the week before Wimbledon, and an Irish team would be sent by the Association to compete at the Olympic Games in Paris. It would probably comprise two men and two ladies. The Hon. Secretary, with Messrs. Barry, Linehan and J. Miley, had been appointed as a sub-Committee to deal with the matter. The Lawn Tennis section of the Tailteann Games would take place on the Fitzwilliam Courts, on the 11th August and following days, and it was expected that several Americans would enter.

England found it impossible to send a team to Ireland this year, and, having regard to the Davis Cup tie, Olympic Games, Tailteann Games, etc., the Committee were unable to play this fixture in England.

On the motion of Mr. Lane Joynt, seconded by Mr. Miley, the report was adopted.

The draft rules submitted by the Committee were discussed, amended and adopted. A vote of thanks was passed to Colonel Courtney, representative on the English Lawn Tennis Association, for his efforts on behalf of the Irish Association.

The following were elected officers for 1924:—President — Lord Glenavy. Vice-Presidents—Mr. E. D. Hill and Captain R. P. Corry (Ulster); Dr. Barry and Mr. George Byrne (Leinster). Hon. Secretary—Mr. Maunsell. Hon. Treasurer—Mr. William St. G. Perrott. Committee—Messrs. M. F. Linehan, Pollock, Miley, Shortt, P. H. Stokes, Dawson, Colquohoun, Hall, and Drought (Leinster); Mr. Serjeant Hanna, K.C., Captain Hutchinson (Raheny), Messrs. Jackson, Lane Joynt, and Scott (Ulster); Messrs. Murphy, Scroope, Allman, Smith, and H. J. Kenny (Munster); and Mr. J. F. Stokes (Connaught).

RECONSTRUCTION.

BILL RECEIVES SECOND READING.

The Dublin Reconstruction Bill was brought forward for second reading in the Dail yesterday by Mr. Burke, Minister for Local Government.

He said that the principal thing about the bill was its urgency. The problem of unemployment in the city was pressing at the moment, and the passing of the bill would help to relieve that. The destruction of property in Dublin had run into several million pounds. Some of that property probably could never be repiaced; they could not completely undo the destruction. They should, however, see to it that what was done, was done well. The Minister then explained the main provisions of the bill, and said that it was mainly a replica of the 1916 bill which was passed through the British House of Commons as an agreed measure.

Mr. Johnson asked why, if the measure was urgent, it had not been introduced six or twelve months ago.

The Minister said that it would not be easy to blame any particular body. Many interests were concerned, and many proposals had been made. The bill had reached his department from the Corporation only a very short time ago, and it had been necessary to consult with a great many agencies before it was introduced. Moreover, as Mr. Johnson was aware, the want of the bill was not the only obstacle to building in Dublin.

The bill was read a second time, and the Committee stage fixed for Wednesday, 7th May.

LORD ARMAGHDALE.

FROM OUR OWN CORRESPONDENT.
LONDON, Friday.

The condition of Lord Armaghdale to-night was unchanged.

THE BOUNDARY CONFERENCE.

STATEMENT BY MR. COSGRAVE.

NO ALTERNATIVE TO THE COMMISSION.

THE NECESSITY FOR SPEED.

Following his return to Dublin yesterday evening from the Boundary Conference in London, President Cosgrave made a brief statement in the Dail last night on the failure of the Conference.

It was not generally expected that the delegation would leave London before to-day, so that deputies were mildly surprised to see the President and the Attorney-General enter the Dail while the discussion on Mr. Blythe's financial proposals was in progress. The party had arrived at Kingstown by the evening mail boat from Holyhead and motored directly to Leinster House.

The President seemed in good humour, and on entering the Dail engaged in animated conversation with colleagues on the Cabinet. Mr. O'Higgins did not put in an appearance. The statement on the Boundary Conference was made in reply to a question by Mr. Dan McCarthy. Other deputies pressed for a fuller statement, but the President declined to say anything beyond reiterating that the Government was fully alive to all the needs of the situation, and that it was not relaxing its vigilance in the matter of protecting and maintaining its rights under the Treaty.

PRESIDENT'S STATEMENT.

President Cosgrave, in moving the adjournment of the House, made the following statement on the Boundary question:—

"I have to say that the Conference to which we were invited has not been productive of any result. All the matters proposed were discussed, and no agreement was reached, and there is no alternative to the Boundary Commission, and there is nothing outstanding in the way of its proceeding to business save the completion of its machinery."

Mr. Johnson (Labour) rose, and said—I think the Dail would be better pleased if we had a little more information as to the actual position, especially as we are not to meet again for a week or ten days. Can the Minister tell us whether it is quite understood that the Commission will be set up; whether it will consist of two or three persons; whether there is any definite understanding that a Northern nominee will be appointed by the Northern Government, and, if not, what will happen? If the Minister is not able to tell us that, because he does not know, I think the Dail ought to be informed that he does not know, and I think also that it would be well if we had some intimation from the Minister himself as to what the intentions of the Saorstat Government are in the event of any failure to set up this Commission. I think it would be a pity to allow the Dail to adjourn for ten days without some further information than the Minister has given us. The country is very much interested in this matter. Those who are most immediately interested are wanting to know their fate, because for many hundreds of people that is what it means. They want to know whether they are to be permanently considered to be in the six counties under the Northern Government or whether there is any possibility of them being brought under the Government of their choice. The general question is one that is of a great deal of interest, and the Dail, I think, should have more information if at all possible.

Mr. Baxter (Farmers' Party)—I would like to ask one straight question—that is going to be a time limit for the setting up of this Commission? Has the Saorstat Government it in their minds that there will be a definite time limit on which they will insist?

NO UNNECESSARY DELAY.

President Cosgrave—I am not in a position to say, or, rather, to give any answer to what Deputy Johnson has said. The Conference to which we were invited wound up yesterday evening somewhere after five, and I arrived here at 5.30 this evening. As far as I know, no meeting of any of the three Governments has been held since, and I can say positively that there has been no meeting of our Government. Consequently no decision could be arrived at. I have not yet received an answer from the British Government with regard to Deputy Baxter's question, but if it is any ease to his mind, I can say that I am, and this Government is, as fully alive to the necessity for speed as he or anyone in Ireland, including the six counties, are anxious to come in here. I don't know, sir, that there is anything else I can answer on the subject, but that no unnecessary delay has taken place, as far as we are concerned, and that we have done our duties in making the necessary recommendations to the British Government for the completion of this article of the Treaty.

Mr. Lyons asked would the report of the conference in London be printed and circulated? (Laughter.)

President Cosgrave—There is no report from the conference.

The House adjourned to 3 p.m. on May 6.

MR. CAHIR HEALY AND ULSTER.

Mr. Cahir Healy, M.P., in a letter regretting his inability to attend a meeting in London last night for the release of political prisoners in Ireland and elsewhere, said that it was a great scandal that 300 men should be kept in custody for two years in a time of peace. Without the generous subsidies voted by the Labour Government, that could not be done. It was costing almost £14,000,000 to govern the Six Counties, the population of which was just one-fourth that of Yorkshire. Yet they maintained 52,000 Special police, recruited almost on a sectarian basis, and paid for out of an Imperial grant. As the police force of the remaining twenty-six counties of Ireland numbered only 5,000, it ought to be clear that the real object could not primarily be one of law and order.

It had been said, by one in a position to know, that the object was to defeat the Boundary Clause of the Treaty setting up the Free State, to which Great Britain was a signatory, and recent statements by Sir James Craig that he would ignore the Boundary Commission rather confirmed that theory. If, then, there was a responsibility upon the Colonial Secretary and the Home Secretary jointly that they could not ignore, no less than the obvious precaution which they had to adopt. The Northern Parliament's treatment of the majority of the population in Fermanagh, Tyrone and Derry was indefensible. Magna Charta, which protected the liberty of the Englishman, had to be superseded by a special Act of the Belfast Parliament, and the average man of Nationalist sympathies had now no liberty and no freedom. Although Nationalists in all the Six Counties were as anxious as anyone to keep the peace, they had been driven out of public life and largely out of public positions, until to-day the boards and the Parliament of Northern Ireland alike presented the extraordinary spectacle of assemblies of men of one religion and one political outlook.

RAIDERS DISCOMFITED.

PLUCKY WOMAN'S STRUGGLE WITH ARMED MEN.

Mrs. Brown, wife of a shop-keeper at Rathkenny, Tullyvin, Co. Cavan, courageously and successfully resisted an attempt by armed raiders to rob the shop some nights ago.

The raiders, undisguised, arrived on bicycles, and rushing into the shop, ordered all on the premises to put up their hands. One of the raiders was in the act of opening the till when Mr

FREE STATE BUDGET DEBATE.

(Continued from Page 7, Column 4.)

the preference afforded tured tobacco should be

has no protective to be made in the ies by altering the on sweetened table gallon. At the pre- a duty on sweetened a gallon, a further t of the dutiable e table water. It plify the position in nly a single Customs at the rate of 3d. a

2/6 Minimum.

administrative difficulty is enue service at the present to the collection of the excessive number of dutiable goods imported into In the three months ended t out of a total of 110,000 the duty paid in respect of them was less than 1s. in

the need for assessing duty on nments of this kind it is proposed to check the importation of such by imposing a minimum charge on every dutiable consignment. It seem that this proposal is not for the sake of obtaining revenue, probably, in fact, produce little of the tendency which it will is to be imported in larger

ffect of this proposal which ntage to trade in Saorstat it will operate as an obstacle small parcels across the land Minor proposals as regards are that the Excise duty on uld be abolished and that on chicoriform should also

of Industries Act.

ing of Industries Act of 1921 certain specified goods from which were liable to be sold he home cost of production. ific instruments have, under been subjected to a tax of *ad valorem*, to the prejudice of country and without any appre- to the revenue. ers that are given under Part II. Act have not been found to be such as be used with advantage in the circum- of the Saorstat Eireann, and it is proposed e whole Act should be repealed.

on Parcels.

Existing tax of 6d. per individual con- ignment is proposed. This tax, like the mini- charge of 2s. 6d. on small consignments dutiable goods, is intended to discourage rade across the Customs frontier, to curtail the illegal and other abuse of pre- sent privileges of the Revenue Department and Statistical Section of the Ministry of Industry and Commerce, and to encourage retail distribution being carried out from within the Saorstat.

I might add that a statistical tax is at present imposed in several countries. The tax will be imposed on imports by sea and rail, but domestic articles brought in by householders a car, and freight will be excluded.

The exact of the traffic in small parcels may be gathered from the fact that according figures for September last 64.2 per cent. of the numbe of consignments imported by rail were under £10 in value, 45.2 per cent. of the number of consignments imported by rail were under £5 in value and 55.4 per cent. of the number of consignments by road were under £10 in value. The total number of entries of goods, under £10 in value by rail, road and sea, was 73,780 for a single month.

The extent to which trade is done in small parcels through the Post Office involves an expenditure of £1,000 per annum beyond what was anticipated in connection with the compiling of our statistics.

The small parcel of very little value involves practically the same labour right through as a consignment of a thousand times that value. It is difficult from every point of view and it does seem to be a corollary of fiscal independence, and the setting up of a separate customs system, that this retail trade should be discouraged as being inconvenient and expensive to the State.

Proceeding with Caution.

This concludes all the substantial changes that we propose to make. There are certain minor changes in details of the law, but these are the pr mal alterations.

We last ye adopted the British scheme of taxation, which we found without any alteration. That system of taxation had been ad without any regard to the special conditions of this country. We are now adopting a scheme that will be framed to fit the requirements of the nor at.

We do not believe it is wise to make any sudden or any ongoing changes which would cause dislocation and probably a certain degree of economic instability. We desire that we shall proceed cautiously, that we shall make the changes, that we shall test the powers we have got and use them as satisfactorily as they can be used for the country's goods.

There can be no doubt, speaking in general terms, that the systems of taxation which this country has lived under in the past have had a great deal to do with its economic backwardness. It might be difficult to attribute the causes to any particular tax, or form of tax; but we have had that experience that these taxes were devised without regard to the requirements, and without regard to any special effects they would have here.

Balancing the Budget.

From this time forward we may expect that the Budget and the system of taxation in Ireland will perhaps vear by year differ more widely from that which they have in England, and which is suited to British conditions.

I think that looking at our whole position from the financial and budgetry point of view that we have every reason to be satisfied and to be confident as regards the future.

The balance of the Budget we can at any time be a matter which we ought to be able to accomplish in the year upon which we are entering. It ought to be possible without an increase in taxation, if the taxes yield anything like their yield in the past, or the yield that is anticipated, having regard to the various factors to which I alluded, without any increase of taxation to balance the Budget this coming year.

I feel that the changes that we propose in regard to taxation will have a very important affect. I believe they will at any rate destroy the apathy and in a way with that lack of thought which ... very widely in the country in regard to economic and industrial matters.

Stopping Emigration.

I believe that they will indicate to those who may desire, and who may be able, to develop the country, that their needs will have consideration from the Government of the Saorstat, whether that Government may be, that they can rely upon any changes that are consistent with the public interest being made in the system of taxation in the country, and that the incidence of taxation to allow the development of the country to proceed un-

possible, I am sure, for any ... meet the demands of various ... difficulties, and I do not think ... to have too much regard to ... but we should try only ... power of taxation in such ... burden will not fall where ... be borne; that it will not fall ... to choke enterprise, and to ... only without any ... depending entirely on ...

... country is an agricultural ... agriculture must be our ... and for the present; ... about stopping the ... gration which has been ... and other activities and ... the young people of the ... find a livelihood in ...

... doing what we can to ..., particularly those ... directly or indirectly re- ... and for which the country ... certain big industries in ... no reason why there ... other big industries ... for which, perhaps, ... time, in which it could invest ... way in which it might ... that the failure of in- ... might readily be laid at the door of those who are in charge of them; there might be inefficiency, there might be ignorance, there might be apathy, there might be lack of enterprise.

Trial of Protection.

We feel that the question is really up to us what are we going to do about it. We feel that we should not be content with placing the blame, even if we knew where the blame is due, but that we should use these fiscal powers, as other countries have used them, to benefit the whole State, taking care, at the same time, to proceed with all due deliberation and all due care, so that we shall not produce permanent injury of any sort; so that we will not let ourselves slide into some policy and be unable to pull up if it is a wrong policy.

I submit to the Dail that the proposals that we make in regard to a trial of protection are proposals that will commend themselves to the country; they are proposals which will let us see really what can be done. They will enable us, when another year comes round, to talk with an amount of certainty, with an amount of knowledge, and with a degree of intelligent public opinion watching us that we cannot have at the present time.

They are so devised that they will not inflict, having regard to the big reduction in one duty, hardship, and will not result, certainly, in any appreciable rise in the cost of living. I would commend them to the most sympathetic consideration of the Dail. I do not know whether the finance resolutions have been circulated.

THE RESOLUTIONS.

TAX ON TEA.

A REDUCTION OF ABOUT 2½d.

The Minister, having concluded his speech, moved Finance resolution No. 1, which stated:—

That a customs duty at the rate of five pence on the pound shall be charged, levied, and paid on all tea imported into Saorstat Eireann on or after the 12th day of May, 1924, and before the 1st day of August, 1925, in lieu of the customs duty at the rate of eightpence on the pound now chargeable.

Major Cooper asked whether there was an all-round reduction of threepence in the pound on tea, or whether it was a proportionate duty in the case of Indian tea, which, after all, was the most generally drunk in the South of Ireland.

Mr. Blythe—A proportionate reduction.

Major Cooper—What is it?

Mr. Blythe—From 5 2-3d. to 4 1-6d.

Major Cooper—The amount of China tea consumed is very little, so that instead of being a reduction of threepence, it is a reduction of about twopence halfpenny?

Mr. Blythe—Yes.

The resolution was passed.

McKENNA DUTIES.

IMPORTED MOTOR CARS.

DUTY REMAINS UNALTERED.

Mr. Blythe moved:—

(1) That the additional duties on dried fruits, which were first imposed by Section 8 of the Finance (No. 2) Act, 1915, and were continued up to the 1st day of August, 1924, by the Finance Act, 1923 (No. 21 of 1923), shall continue to be charged, levied, and paid on and from the said 1st day of August, 1924, up to the 1st day of August, 1925.

(2) That the new import duties, which were first imposed by Section 12 of the Finance (No. 2) Act, 1915, and were continued up to the 1st day of May, 1924, by the Finance Act, 1923 (No. 21 of 1923), shall continue to be charged, levied, and paid on and from the said 1st day of May, 1924, up to the 1st day of May, 1925.

Professor Thrift—Does that mean that the tax on ordinary motor cars will continue as at present?

Mr. Blythe—Yes.

Captain Redmond—What are the new import duties?

Mr. Blythe said that they were concerned with cinema films, **motor cars**, motor cycles, watches, clocks, and musical instruments.

Major Bryan Cooper said that he would oppose the resolution, partly on the ground that it was camouflage—anyone not reading the resolution carefully would think that it was concerned with dried fruits—and partly on the ground that there were certain recommendations of the Fiscal Commission with regard to the ex on motor cars which had been ignored by the Minister. It was said that it was desirable to allow the free imports of parts of motor cars. Ford cars, as they knew were assembled in Cork, and the firm had succeeded in building up a considerable industry, and giving a very large amount of employment in Cork that ought to be carried further.

The continuance of the duty on the parts of these cars hampered and checked industry. The tax on musical instruments was a great hardship, too, on the average man who wanted to take pleasure listening to the gramophone in the evening. They should encourage every form of popularising music, and, therefore, the continuance of these duties, in opposition to the report of the Government's own Commission, and without any argument in the part of the Minister, who never referred to them in his Budget speech; but formally proposed them, was a thing to which the Dail should not assent. For himself, he opposed the proposal.

Professor Thrift supported the proposal, and said that he regretted that the Minister had not given approval to the representations made as to the incidence of the motor tax. He thought that the Minister should put a more satisfactory scheme than the present one into operation.

THE YIELD.

Mr. Johnson asked what the amount of revenue was which the Minister expected to raise from these duties.

Mr. Blythe said that the total revenue from the new duties was estimated at £324,000. Of that sum £50,000 would come from motor cars and motor car parts. He could not give any figures for parts alone. It seemed to the Government that the tax on motor cars was something in the nature of a luxury tax—a luxury that could bear on the poor. The greater number of motor cars were used for pleasure, and were something of a semi-luxury utility. If they must have taxation, he thought that it was much better that they should take duty of articles in common use, such as tea and sugar.

He was not much impressed with the case made for reduction in regard to motor cars. To take the duty off parts would be to sacrifice revenue, without increasing employment. The same argument applied to musical instruments. Most of them were not an absolute necessity, and any relief that might be given in regard to them would prevent reduction upon other articles—tea and sugar, for instance.

Professor Thrift said that he did not suggest a remission of taxation of motor cars, but suggested that a difference might be made between those who continued to used their cars and those who, for instance, used their cars for half an hour in the week.

Mr. Blythe said that he did not think that they possibly could distinguish between individuals when dealing with Customs duties. The Professor's suggestion had more to do with road tax.

Major Bryan Cooper said that he had been trying to discover the definition of luxury, and he had come to the conclusion that luxury was anything that the Minister for Finance wanted to tax. He would probably say that soap was a luxury. (Laughter.) Gramaphones were a sign of the desire of parents to see that their children were to have accomplishments that they themselves did not possess. He did not think that the amount of revenue that would be raised on these instruments would be justified by the trouble and expense of its collection. He hoped that the Minister, if he was then in office, would in his next Budget separate the motor taxes and not mix them up with the sultanas and raisins. (Laughter.)

The Minister for Finance said, in reply to Mr. Good, that the resolution did not apply to vehicles designed for the carrying of goods. It did not include commercial bodies.

The resolution was passed.

CONFECTIONERY.

THE NEW DUTY.

WIDE APPLICATION.

Mr. Blythe moved the third resolution, which contained the following:—

That a C—stoms duty at the rate of three and three-fifths pence on the pound shall be charged, levied, and paid on all sugar confectionery imported into Saorstat Eireann on or after the 26th day of April, 1924, in addition to any duty which may be chargeable in respect of any spirits contained in such sugar confectionery, but in lieu of any duty which might otherwise be chargeable on any other ingredient contained in such sugar confectionery.

In this resolution the expression "sugar confectionery" means confectionery made from or containing sugar or other sweetening matter and not containing cocoa or spirits, and includes breads, cakes, cake mixtures, puddings and powders (other than medicinal powders), sweetened with sugar or any other sweetening matter except saccharin, and not containing cocoa, and also sweetmeats, caramel, jams, marmalades, and jellies not containing cocoa or saccharin; and also reels and fruits candied, crystallised, or otherwise preserved with sugar or any other sweetening matter except saccharin, and not containing cocoa.

(3) The provisions of Section 8 of the Finance Act, 1919, shall apply to the duty mentioned in this Resolution, with the substitution of the expression, "Saorstat Eireann" for the expression, "Great Britain and Ireland," and as though sugar confectionery as defined in this Resolution, were included in the Second Schedule to that Act in the lists of goods, to which five-sixths of the full rate is made applicable as a preferential rate.

THE PREFERENCE.

Replying to Mr. Johnson, the Minister said that allowing for the dutiable charge on raw material used by the home manufacturers the preference would range from ¼d. per pound to 1¾d. per pound in the case of some sweets. The amount of protection given depended entirely upon the amount of sugar used.

Mr. Wilson asked what would be the effect on jams and marmalades. Would it be twopence?

The Minister said that the increase would be about a penny in the pound. Of course that did not apply to home-made jams.

Captain Redmond said that he did not think confectionery was a luxury for children. It was almost a necessity for young children. He thought it would have been better if the Minister had split the amount of the reduction between tea and sugar.

The Minister for Finance said that the question of a reduction on sugar had been considered, but a farthing reduction in the sugar duty would have cost the revenue £200,000, and would not be likely to be passed on to the consumer. Even if they had made it a half-penny, which would have made the loss greater then they could contemplate, the consumer might not have got the benefit. The actual protection in the case of boiled sweets given to the manufacturer would only be a halfpenny in the pound, and would certainly not fall on the consumer.

The amount of revenue to be obtained in the coming year from this tax was anticipated at £40,000.

Mr. Wilson (Farmers) said that the taking off of twopence halfpenny on tea would be more than counter-balanced in the poor man's home by the increase of a penny a pound on jam.

ATTRACTING INDUSTRY.

The Minister replied that he did not believe that such would be the result. The price of jam to the consumer would not be increased, because there would be a big increase in the home manufacture, while outside manufacturers would come here to hold their trade, as the cigarette people had done. Jam-making was one of the industries that can be started with a small amount of capital, and he looked forward to a big increase in the output.

Mr. Heffernan (Farmers)—Will the Minister give us a promise of legislation to prevent the prices of jams and confectionery being raised?

The Minister for Finance—No, sir; but next year you will be better able to judge of the course that should be adopted.

Mr. Sean Lyons appealed for a reduction in the duty on sugar by a penny or twopence a pound.

The Minister—It would cost us £2,000,000 to give twopence.

Mr. Lyons thought that the price would be worth it for the sake of the extra strength it would give to the workers financially and physically. In the ordinary working-class home they used only one pound of tea a week but fourteen pounds of sugar. (Laughter.)

Mr. Good mentioned the question of coffee essence excluded from importation since the Treaty. This could be sold freely in Great Britain and in the Six Counties, and people in the Saorstat who had been in the habit of using it felt that they had a serious grievance. The Fiscal Committee had recommended its admission, but under a tax.

The Minister replied that coffee essence could not be imported into Great Britain or the Six Counties across their Customs frontier. Camp coffee made in Great Britain was available. Coffee essence was made in the Saorstat, and there was no reason for removing the prohibition because more individuals would suffer than would benefit thereby.

Mr. Good said that his information was that nineteen people were engaged in this industry in the Saorstat.

Mr. Gorey also appealed unsuccessfully to the Minister to take off the penny on jam.

QUESTION OF DATE.

Mr. Johnson asked why the date for the duty on confectionery was fixed for 26th April and for other articles for a date in May. The effect of this proposed duty would probably be an immediate increase in the price. It believed that such an increase would take place within a fortnight. The whole effect of these new duties would be to impose an unfair burden on the poor. That was in accordance with the Minister's frame of mind as shown by recent events. The new finance policy was going to add to the burden in prices upon the workers in the towns.

Mr. Gorey proposed as an amendment that the 26th August be substituted for 26th April, so that there would be no increase in the price of jams already in stock, or for which the raw materials had been purchased.

Mr. Hewat said that the Minister should seemed to be certain that there would be no increase in the price he had declined to say that he would try to prevent such an increase.

The Speaker said that he took it that what Deputy Gorey proposed was the deletion of the word "jams."

Major Bryan Cooper asked what was Deputy Gorey's definition of the raw material for jam. Personally, he was opposed to the resolution.

Captain Redmond said that he was in favour of deleting the whole resolution.

Mr. Johnson said that, in the case of confectionery, there might be immediate protection, even in the comparatively mild form that was proposed, would be very helpful in the future. It was quite on the cards that the consumer in the Saorstat would have to pay an extra penny for his jam, and, perhaps, more than a penny.

Mr. Blythe said that he believed that it was almost certain that whatever little the consumer might suffer owing to this tax being put on immediately, he would probably suffer more if it were only deferred for six months.

Mr. Lyons asked if during the next six months steps would be taken to protect consumers against "profiteering" on the part of dealers who might be inclined to put up the price of jam immediately.

Mr. Blythe said that there was no legislation at present by which that could be prevented.

The amendment to omit the word "jam" from Resolution 3 was defeated by 40 votes against 17.

COCOA.

LUXURIES.

TAX UP TO SIXPENCE A POUND.

The Minister for Finance moved as a resolution that a Custome duty at the rate of sixpence on the pound shall be charged on all preparations made from or containing cocoa imported into Saorstat Eireann on and after April 26th, 1924, in addition to any duty chargeable in respect of any spirits contained in any such preparation. It was further provided that the Import preferential rate of five-sixths shall apply in this case.

The Minister explained that this would be the duty covering the large volume of imported confectionery, from which a revenue of £60,000 was expected. The goods covered were of the luxury type, and the degree of protection would vary from twopence to sixpence. In the majority of cases the charge would be fivepence. The tax was in substitution of that on cocoa. The preference of five-sixth would be the only one. The Irish manufacturer would have to pay the duty on the sugar used in his own factory.

In reply to Mr. Alfrey, the Minister stated that cocoa powder for drinking purposes came under the tax. The existing duty on cocoa powder was threepence. Cocoa powder was being manufactured in the Saorstat, and with the protection the output should be considerably increased.

Major Cooper said that the upshot of the Minister's proposal was to encourage the drinking of tea instead of cocoa. He was not quite sure the Minister was not going to drive the whole population into the lunatic asylums by his encouragement of tea-drinking. (Laughter.)

Dr. MacNeill, Minister for Education, caused merriment by the statement that he drank tea four or five times a day.

Mr. Blythe, in reply to Mr. Heffernan, said that shell cocoa, the raw material, would come in as before.

The resolution was passed.

TABLE WATERS.

INCREASE IN SOME CASES.

Mr. Blythe moved that the Customs duty now chargeable under Section 7 of the Finance Act, 1916, on certain table waters specified and defined in that section at the rate of fourpence per gallon shall, on and after 26th day of April, be charged, levied and paid at the increased rate of eightpence per gallon. The resolution declared that it was expedient in the public interest that this decision should have statutory effect under the provisions of the Provisional Collection of Taxes Act, 1913.

The Minister explained that this provided a new method of calculating the duty. At present table water paid fourpence, and, in addition, it paid on all the ingredients amounting to threepence or fourpence. This would in some cases involve an increase.

Captain Redmond asked for a specific definition of table waters. Did it include Apollinaris or waters used for medicinal purposes? Were they taxable previously, and would they be taxed now?

Mr. Blythe said that it was not proposed to impose any additional tax. It might cause an increase in certain cases. In others it would not. It would only affect sweetened table waters.

The resolution was passed.

BOOTS AND SHOES.

HEAVY TAX.

THREE SHILLINGS IN THE POUND.

The next resolution was to the effect that a Customs duty of an amount equal to 15 per cent. of the value of the articles shall be charged, levied, and paid on all boots, shoes, slippers, goloshes, sandals and clogs, and all shaped soles, shaped heels and shaped uppers, imported into Saorstat Eireann on and after the 5th May, 1924.

Mr. Johnson asked why the 5th May had been chosen as the day for imposing this duty. It would give boot importers an opportunity of flooding the country at an advantage of 5s. in the pound.

Mr. Blythe replied that in the case of confectionery the Customs staff was already dealing with dutiable goods. In the case of boots and shoes they would be dealing with entirely new matter, and it would be impossible to start collecting the tax at once. He did not think there could be any great amount of flooding in the meantime.

Major Bryan Cooper said that the Minister's proposal was simply turning business into a gamble. It was inviting bootsellers to put up their prices at once. He hoped that on reflection the Minister would not adhere to it. A tax of 15 per cent. was rather much to put on all at once, and would simply be passed on to the consumer. He suggested that the amount should be 10 per cent for three years, and, then, when Irish manufacturers were in a position to meet the demand, it could be raised to 15 per cent. To put this on immediately would be somewhat severe and onerous. He thought some allowance should be made on children's boots.

The tax on shaped soles, heels and uppers, was not protective, as these were at present imported, and it would be very injurious to those engaged in a small way in the work of boot repairing.

A certain number of men engaged in this work were men who had been discharged from the British Army through disablement, and would be forced out of business and taken on the dole. He would rather see a man going on in his own shop than getting a job in a factory established by an English firm, and, therefore, he regretted any prospect of injury to the small man.

Mr. Sean Lyons said that a duty of 5 per cent. would have a sufficient protective effect and be less burden on the consumer. He considered 15 per cent. too high a duty.

Mr. Heffernan said that if there was any form of protection he could support it would be the manufacture of boots and shoes, but he maintained that in the present situation of the country it was not advisable that people should be taxed to the extent proposed. The increased prices caused by the protective duties would raise the index figure of the cost of living, and the workers would refuse to admit any reduction of wages. The farmer, while paying as a consumer the increased prices, would have as a producer an increased cost of production. The one item on which the farmer might benefit by protection—barley—had been ignored. Apparently all he was going to get was pious acknowledgment of the fact that agriculture was in a bad position, while he paid directly and indirectly the increased cost of goods.

Referring to the suggestion that the tanning industry would benefit, Mr. Heffernan said that he failed to see how that was to be expected while tanned hides continued to be imported without duty.

Mr. MacBride said that he was opposed to protection.

ROBBING PETER TO PAY PAUL.

Mr. Wilson said that what would be taken off the tea would be put on the boots. Out of every fifteen pairs of boots purchased in this country fourteen were imported.

Mr. Sears said that factories where Irish boys and girls were employed had to close because the Irish people would not buy the boots.

Mr. Baxter said that the farmers and labourers of Ireland would object to paying 3s. in the £ for every pair of boots, simply because they were unable to pay it. The workers of Ireland were never worse off than at present. This would raise the cost of living and the cost of production in the country. Agriculture required protection more than any other industry. What they wanted in this country was more efficient business methods.

Mr. Hogan, Minister for Agriculture, said that the best service that could be done to agriculture would be to bring down the cost of living. He agreed with Mr. Baxter in saying that the farmer was in an extremely bad condition at present. They could not oppose this particular resolution on any other basis consistently except by opposing any experiment in the nature of protection. That was what it meant. If that was the official policy, let them say so. The argument, apparently, was that this duty would raise the cost of production, and, therefore, an import duty should be put on barley—to raise it much higher.

Mr. Heffernan said that his argument was that an import duty on barley would give the farmer a better return for his produce.

EXPERIENCE TEACHES.

Mr. Hogan said that they could not have it both ways. They would never get the question of Free Trade versus Protection properly understood until they had made experiments on the subject. They were now about to undertake a substantial experiment, which, he hoped, would teach them something useful; but they were not doing anything that would increase the cost of production. He admitted that there was no industry that required protection so much as agriculture, which had received so little of it.

Mr. O'Mara said that there was no more subsidised industry in the country than agriculture. (Laughter.) Grants from public funds had been made to it, and colleges had been set up in its regard where there were more professors than pupils. (Laughter.)

He would support the proposals of the Government so far as they were experiments. But they were experiments which would raise the cost of living.

Why did the Minister say that this was a purely experimental question, and still invite outside people to come in and start manufactures in this country? The Minister owed it to himself to say exactly what he meant, and thought that the Budget would be well received in the country, and he thought the fact that the Government had the courage to take this matter in hand and make experiments would be received by the country in a way that the people had not received any acts of the Government up to the present. (Laughter.)

Mr. Hewat—Come over to our benches. (Laughter.)

Captain Redmond said that he strongly supported Deputy Cooper's appeal that boots and shoes under a certain size, and shaped soles and heels should be exempted from the experiment, which, by that would not be interfered with. He welcomed the step that had been taken if for no other reason than that it showed the people that they were not bound hand and foot to free trade or to protection.

GRADING PROPOSED.

Mr. Johnson said that satisfactory results would be obtained if the duty were graded so that high-priced boots would bear a heavier impost than low-priced ones. By such means the burden of the tax would not fall upon the workman with a family. As a rough calculation, in every family of five persons the tax would amount to 10s. per year for boots. It was unfortunate that the Minister should have taken the line of making the cost of living higher by virtue of the taxation. He had never contended that protective duties would not raise prices. It was almost inevitable. But, subject to certain conditions, he believed this would redound to the advantage of the community.

If the boot factories in Ireland, which now employed 700 people, with a capacity for 1,000, were able to increase their output so that 500 more could be employed, there would at once be created an additional market for Irish-grown agricultural produce. There, would then be no occasion for farmers to look abroad for markets for their produce. He suggested that the best means of effectively of causing a steady increase in the demand for Irish manufactures, and the workers would be agreeable to pay the extra price required when they saw the encroachments which were being effected upon the number of unemployed.

He was anxious to secure that the conditions under which the protected boots were to be produced would be such that they would not mean the protection of a sweating industry. There would have to be some provision to ensure that the boot factories whose properties were to be protected should be bound to adhere to a certain minimum standard of wages and conditions.

SUBSIDIES FOR ALL.

Mr. Gorey argued that the Minister's protective proposals meant the subsidy of certain industries by a section. If there was to be subsidising it should be provided by the State and extended to all forms of industry, and it should begin with the industry that deserved it more than any—the industry that was starving.

Major Cooper asked the Minister to say whether a 5 per cent. duty would give sufficient protection. If it would, a higher duty would not be imposed, because he was afraid that retail prices were going to be increased, not merely by the amount of the duty, but by an extra amount which the retailer would say was required to recoup him for the reduction of his trade through the increase in price.

Mr. John Good said that Deputy Gorey's objection was that protection was not applied generally, but to one or two articles. One thing he had noticed in the Minister's speech was the caution with which he used a two-edged sword. While protection would be a good thing as regarded some industries, it would be ruinous in others, and to apply protection generally would have the most disastrous results. They had in this city and country at present old established boot factories, and they were able to compete with Northampton as regarded quality and price.

The tax on tobacco had the effect of starting a number of factories in the Free State, and they were able to buy their tobacco now at the same prices as before the tariff was put on. It was, therefore, fair to assume that this protective tariff would have a similar effect on the boot industry. This proposal was put forward by the Government, not for the purpose of increasing revenue, but for increasing employment, and on that account he could not follow the logic of the Farmers' Party.

Taxes, local and State, were considerably inflated by unemployment, and a scheme like this should be calculated to ease the heavy burden of taxation now borne by the farmers.

THE PRESIDENT.

President Cosgrave congratulated Deputy Good on the very able statement he had made. In this matter of a fiscal policy it was not a question of free trade or protection one way or another, but what the needs of the country were, and how best the Parliament of the country could serve these needs.

Was it the contention of the Farmers' Party that the industry of agriculture was to be considered irrespective of the persons engaged therein? Suppose the farmers formed a population of two millions at present, and that in a few years that population increased to three or four millions, was that increased population to be condemned, as he might say, to the farming industry?

It was well known that a large number of farmers' sons and daughters took up other occupations in this country, and in taking up those occupations their requirements and their rights as citizens must be respected. Some form of employment must be found for the surplus farming population, and if they were going to do that the farmers must not say that the Government must not look to any other industry than agriculture, just because the farmers formed so large a part of the population of the country.

"EXPORTING" FARMERS' SONS.

Some five or six years ago a prominent Preasman in England, in reviewing the Irish situation, pointed out that one of the real causes of complaint on the part of Irishmen was that they had no opportunity in their own country to get a decent livelihood. While the farming community were entitled to every fair consideration, and got it, they should not shut their eyes to the fact that there were Universities in this country giving instruction to members of their families—and exporting them. (Hear, hear.)

In considering their fiscal problems it should not be forgotten that the sons of farmers were being trained to get a livelihood in their own country, and to be of advantage to their country in consequence.

Mr. Heffernan said that it seemed to him that the members of the farming community stood alone, and that they got very little sympathy from other members of society, or, as he might say, from that House. The Farmers' Party were not absolute, confirmed Free Traders.

Mr. Gorey repudiated the suggestion, which he said came from the President, that the farmers wanted no attention to be paid to any industry but theirs.

Mr. Blythe said that he did not think a 5 per cent. duty would be anything more than a revenue duty. It would not be likely to induce Irish bootmakers to increase their output or to induce manufacturers to come over and establish industries in this country, and would not be the least use in helping towards an expansion of the industry. As regards this tax and the reduction on tea, so far as they could calculate the amounts would about balance.

On a division, the resolution was passed by 45 votes to 12.

BOTTLES.

REVIVING AN INDUSTRY.

The Minister for Finance moved a resolution that a Customs duty of an amount equal to 33⅓ per cent. of the value of the article shall be charged on all empty bottles of glass coloured green or black imported into Saorstat Eireann on and after May 12th, 1924.

Mr. Blythe suggested that it would be more convenient if they would finish the resolutions at that sitting. Since the last one could be adjourned until the Dail next met. That meant that the general question could be left over and dealt with at length, and members would be in a position to propose reasonable amendments.

This was agreed to.

Mr. O'Mara said that they had here an opportunity of reviving the Waterford glass industry.

Mr. Johnson, while agreeing with the resolution, thought that they should have more information about the possibilities of the bottle industry. He was afraid that the effect of the resolution might be evaded by the importation of bottles of another colour.

Sir James Craig asked if ordinary medicine bottles would be exempt. He agreed that a duty should be paid on imported bottles in order to bring back the bottle industry here.

Mr. Blythe remarked that the value of bottles imported was £96,000 a year. That might include some that would not come under that particular duty. The purpose of the duty on glass coloured green was to give protection to a class of bottle which Irish glass-making manufacturers could make. That protection was required from bottles made on the Continent, not from English bottles. The amount of revenue to be derived from the tax would be small, but he hoped it would lead to an expansion of the industry. It was not intended to include ordinary medicine bottles or those specially made for holding poisons. He did not think that the Irish market would be big enough for foreign makers to make specially coloured bottles.

TOO MANY.

Major Bryan Cooper said that his information was that the country was very much overstocked with bottles. (Laughter.) He was not speaking jocularly, as he understood it to be a fact that, taking advantage of the cessation of tariffs, importers in the past year or two had taken delivery of sufficient bottles to meet requirements for a long time to come. Consequently, the duty would probably not bring the Ringsend factory orders for more than a few hundred bottles more than they would otherwise have made.

Captain Redmond put some queries with regard to the particular classes of glass bottles that would be affected by the duty.

President Cosgrave said the Minister could not be expected to answer the questions. For something like two years the Ministry had had various representations from persons engaged in manufacture and industry, and every argument that could be imagined had been put forward as a reason why subsidies or tariffs or some other advantages should be given to them. It was not possible for a Minister for Finance to make the exhaustive inquiries that were put forward by members of the Dail as to why he should impose tariffs or give subsidies, or take measures of that sort.

It was not possible to make the necessary inquiries without disclosing what the purpose was. On many occasions small fortunes had been made by persons who got wind of anticipated Budget decisions. In this particular case the Minister had not been in communication with the firm, and the firm knew nothing of his intention. During the war a very considerable business in the manufacture of ringsend, a large amount of machinery had been installed and a great deal of employment given, because at that time it was impossible to import glass bottles. The restrictive influences of the war having been removed, they found that, with a normal currency here and an abnormal currency in foreign countries, industry in this country was at a disadvantage. The Government sought to remedy that.

Mr. Hewat said that he doubted whether, in the circumstances mentioned by the President, any tariff would be protective. He mentioned that one of the two bottle factories formerly at Ringsend had been shut down as the result of a strike, when the men went out leaving about £400 worth of hot glass to go to loss in the tank. The effect of the strike was that the directors of the Ringsend Bottle Company, that had been working through the war, dismissed their workmen, had since installed modern machinery. He commended that to Mr. Johnson's notice.

His position, Mr. Hewat continued, in voting for the resolution was going to be that he was voting, against his better judgment, for the experiment as an experiment. He thought that the experiment would show the country, and he hoped it would warn the country, that in that Finance Bill they were entering on a course of protection which certainly would tend very largely to increase the cost of living in the country as a whole. As a matter of education the experiment would be valuable, but he hoped that it would result in the recognition that the experiment ought to stop there.

SOAP AND CANDLES.

THE RETAILER'S OPPORTUNITY.

Mr. Blythe moved that a Customs duty of 10 per cent. on the value of the article shall be charged, levied, and paid on all soap, soap substitutes, and soap powders imported into Saorstat Eireann on or after the 1st day of July, 1924.

Major Cooper said that because of the date fixed the duty would be forestalled and anticipated, and the Minister would get no revenue at all. It would not bring a revenue; it would not protect the industry, and the only person who would get any benefit would be the retailer.

Mr. Blythe moved that a Customs duty of porters of soap were also manufacturers of soap, and he did not anticipate that they would lay in a year's stock.

The resolution was passed.

Mr. Blythe moved that a customs duty of an amount equal to 10 per cent. of the value of the article shall be charged, levied, and paid on all candles imported into the Saorstat on or after the 1st July, 1924. He said that he hoped the result would be that a considerable manufacture of candles would be carried on.

Major Cooper protested against taxes for the collection of which no machinery existed.

The resolution was agreed to.

TOBACCO.

ENCOURAGING HOME GROWERS.

Mr. Blythe moved:—"That Section 8 of the Finance Act, 1919, shall cease on and after the 26th day of April, 1924, to apply to unmanufactured tobacco, and on and after that date the Customs duty on unmanufactured tobacco shall in all cases be charged at the full rate of duty applicable thereto.

He said that the quantity of tobacco that would be affected would be little more than one-tenth of the total that was consumed in this country, and something less than one-tenth in value. He believed it would encourage the growth of tobacco in the Saorstat."

The resolution was passed.

COMMERCIAL MOTOR VEHICLES.

Mr. Blythe moved:—"That Sub-section 4 (which exempts certain motor cars and component parts of motor cars from the new import duties therein mentioned) of Section 13 of the Finance (No. 2) Act, 1915, shall not apply (a) to any motor car constructed and adapted for use and intended to be used solely as motor omnibuses or in connection with the conveyance of goods or burden in the course of trade or husbandry, or (b) to any bodies or component parts of bodies, for any such motor cars, imported into Saorstat Eireann on or after the 1st day of July, 1924; provided that where it is shown to the satisfaction of the Revenue Commissioners that any motor car, imported into Saorstat Eireann on or after the said 1st day of July, 1924, and on which Customs duty has been duly paid, is constructed and adapted for use and is intended to be used solely as a motor omnibus or in connection with the conveyance of goods or burden in the course of trade or husbandry, the Revenue Commissioners may, subject to such conditions (if any) as they think fit to impose, repay such proportion of the Customs duty so paid on such motor car as they shall determine to have been paid in respect of the chassis and accessories (if any) of such motor car."

He said that the meaning of the resolution was that taxes would have to be paid on cars coming into the Saorstat, but a rebate would be given in respect of the value of the chassis.

The resolution was passed.

CUSTOMS STAMPS.

The following was also agreed to:—

"Every Customs entry form required by law to be furnished by an importer, or the agent of an importer, of goods into Saorstat Eireann on or after the 15th day of July, 1924, shall bear an adhesive stamp of a value equal to the amount of sixpence in respect of each consignment, parcel, or package of goods mentioned in the entry form, such stamp to be affixed to the entry form by the importer or his agent before the same is furnished to the Customs officer."

MINIMUM OF HALF A CROWN.

The Minister for Finance moved Resolution 13, as follows:—

"Where on or after the 1st day of June, 1924, the Customs duty on any individual class of goods liable to any Customs duty, contained in the one consignment, or parcel, would, when computed, according to the rates for the time being in force in relation to Customs duties, amount to less than two shillings and sixpence, such Customs duty shall be charged on such goods at the fixed minimum sum of two shillings and sixpence.

"It is hereby declared that it is expedient, in the public interest, that this resolution shall have statutory effect under the provisions of the Provisional Collection of Taxes Act, 1913."

Mr. Hewat said that the spirit of this resolution interfered with the free flow of trade and commerce. He did not object to the 2s. 6d. These restrictions were going to surround the Free State with a stone wall.

Mr. Blythe said that he did not intend to impose such restriction. The aim was to have the trade flow in some substantial volume, and not in sixpenny parcels, which had to be examined to protect the revenue.

Mr. Johnson said that Mr. Hewat spoke of trade as if it were a very demigod and something sacred. He was really concerned for the maiming of traders who might be doing nothing more useful than passing something from one pocket to another.

The resolution was passed.

INCOME TAX.

The Minister next moved a resolution fixing the income tax at 5s. in the £, and the super-tax at rates gradually rising from nil for the first £2,000 to 4s. 6d. in the £ for every £ over £7,000.

The Minister said that the Government had realised that it would be well to reduce the income tax to the British level, if that was at all possible, but a reduction of sixpence would mean a loss of practically half a million revenue.

Sir James Craig said that he regretted that the income tax could not have been brought down to 4s. od. in the £. There were many people, such as those with pensions who had gone to live on the other side because of the difference in the income tax. It had been cast in his teeth that the North would not come in as long as the income tax was higher in the Saorstat, and from the point of view of the political situation it would have been well to take off the sixpence. There had been considerable discussion as to the position of people with investments in England. He could answer his own experience. That morning he received back £7 more than he had claimed. He had not to pay double income tax, and he had only to wait three weeks to get back more than he had claimed.

DEATH DUTIES.

Resolutions dealing with death duties were also passed. Those, the Minister explained, would remove certain anomalies with regard to investments of a deceased person outside the Saorstat, and would bring the law back to what it was before the establishment of Saorstat Eireann.

CORPORATION TAX.

A resolution also passed provided for a repeal after March 31st, 1924, of that portion of the Finance Act, 1921, enacting that the income received by a company on certain British Government Securities shall not form part of the profits of the company for the purposes of Corporation profits tax.

Progress was then reported, and it was arranged to take the resolutions on report at the next sitting of the

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WIRELESS HINTS.

OSCILLATION—CAUSE AND PREVENTION.

Oscillation, the curse of the nightly broadcast, is caused by the improper adjustment of coils, condensers or variometer. The set, instead of, or sometimes in addition to, receiving, transmits, the unwitting broadcast being in the howls and buzzes.

The thoughtless amateur tunes in thus: he sets his valves glowing brightly, switches on the high tension battery, twists his condenser until "something" is heard—a crackling, shrieking or whistling. He then turns the adjusting knobs one way and the other in an effort to get legitimate sounds. After a time he hears music mixed with the sound of a great wind or the shriek of a railway engine. He continues to twist and turn for an hour or more, little rocking that the very noises he would eliminate are made by himself and are being received by every set within many miles.

Every operator, sooner or later, gets an almost perfect reception, although he does not know, without reference to the printed programme, which station he is receiving. The adjustments of a good reception should be noted. The readings for Manchester, say, might be: aerial condenser, 35 degrees; anode condenser, 41 degrees; first filament resistance, one-quarter turn; second, one-third turn, and so on. If, with these readings, there is no sharp "pop" when a finger is laid on the aerial terminal, the set is not oscillating.

With the chart before the operator, tuning in can be done without annoying anybody. Do not switch on the current, but set the condensers and coils in accordance with the table, and then, not before, twist the filament resistances slowly to the required point. Transmission as perfect as when the record was made should result, and nobody will have received a single noise from the set.

G.N. RAILWAY CLERKSHIPS.

Feb., 1924. OUR SUCCESSES:—Messrs. A. Campbell, E. Mulligan, A. Murray, and C. O'Sullivan. 4 of the 5 Candidates we presented. BEST RESULT.—McGUIRE'S COLLEGE, O'Connell st., Dublin.—(Advt.)

WATER COLOUR SOCIETY'S EXHIBITION: GOLF & FOOTBALL MATCHES.

The Dowager Viscountess Gormanston.

Mrs. van Cutsem and Viscountess Gormanston.

General View at opening of Water Colour Society of Ireland's Exhibition yesterday.

National University Forwards (winners) break away in Bateman Cup Semi-final.

The Garryowen Team which played against the National University in the Semi-final of the Bateman Cup.

W. Holley (left), the holder, who defeated J. Bailey in the Final for the Moran Cup at Hermitage.

The President of Hermitage Club.

W. Holley and J. Gaffney on the Twelfth Green at Hermitage in the Semi-final of the Moran Cup.

IMMANUEL KANT.

(BY NORMAN ACKLAND.)

IMMANUEL KANT, the greatest philosopher of the eighteenth century, was born two hundred years ago last Tuesday at Konisberg, the son of a saddler of Scottish descent.

In all parts of Germany the bicentenary is being celebrated by commemoration weeks; the Universities of Amsterdam, Bucharest, Jassy, and Sofia have arranged Kant festivals; the University of Jerusalem has prepared a translation of "The Critique of Pure Reason," and the Japanese Government has ordered festivals to be held by all the Japanese Universities in honour of the occasion.

Kant began his university course in 1740. After graduation he obtained a post as tutor in a private family, in 1770 becoming Professor of Logic and Metaphysics at Konisberg University, which chair he held until old age compelled him to discontinue his lectures. He died on the 12th February, 1804.

Kant lived in stirring times. He saw his country, emerge from the Seven Years' War a nation, he saw the French Revolution, and the rise of Napoleon. But nothing was ever allowed to interrupt his lecturing, studying or writing, his uneventful life being regulated with clockwork precision. "Getting up," related Heine, "drinking coffee, lecturing, eating, going for a walk—everything had its fixed time; and the neighbours knew that it must be exactly half-past four when Immanuel Kant, in his grey frock-coat, with his Spanish cane in his hand, stepped from his door, and walked towards the little lime-tree avenue, which is called after him, the Philosopher's Walk. . . . Strange contrast between the man's outward life and his destructive, world-smashing thoughts."

The foundations of religion and of the moral life seemed to be destroyed in the seventeenth century by the new applied mathematical sciences, with their assumptions of a world, infinite in time and space, rigorously determined and mechanical. The philosophical development of this century and the next, which began in Descartes and culminated in Kant, was to resolve this apparent contradiction.

Kant's endeavour to find a bond of union between materialism and idealism Kant rendered an enormous service to philosophy. Idealism and materialism are philosophies which profess to show, by rigorous reasoning, that the only reality is mind or matter. In his "Critique of Pure Reason" Kant showed that in such "dogmatism" philosophy was overstepping the limits of its functions—of using conceptions which were only applicable to what we experience outside the bounds of experience. He held that philosophy should be confined to criticism, to the understanding of the relation of the sciences and other forms of human activity to one another.

Kant came to the conclusion that pure reason in the matter of knowledge is conditioned and controlled by experience, the three ideas of reason—of the soul as a thinking substance, of the world as the totality of all phenomena, of God as the absolute all-perfect being—having no objective value, and being only real in the mind which conceives them. In "The Critique of Practical Reason," however he concludes that practical reason transcends experience, and the truths which theoretical reason was unable to prove—the immortality of the soul, the freedom of the will and the existence of God—are established by its principles.

Kant, strange to say, disregarded music and nearly all poetry, and he was unenthusiastic about the beauties of nature; indeed, he never travelled more than four miles from Königsberg in his life.

Schopenhauer used to begin his lectures on Kant by saying: "Let no one tell you what is contained in 'The Critique of Pure Reason.' Much of the influence which this work has exercised, and continues to exercise, is due to the unusual degree in which Kant combined a knowledge of physical science with speculative acuteness and devotion to the special work of philosophy.

"Highlanders and wild Irish can agree
My Pilgrim should familiar with them be."
(JOHN BUNYAN.)

A CERTAIN Editor among my friends reads "Treasure Island" every autumn. Some day in every September he hears the tides drumming on that distant beach, and that dreadful parrot screaming "Pieces-of-eight, pieces-of-eight"; you will get no welcome if you call on him that Saturday, for though his bodily simulacrum is still in his study, his spirit is afar, faring adventure-ward on the good ship Hispaniola. I know an Irish poet, too, who reads "Treasure Island" annually: this practice is becoming a fashion or a ritual.

We all have some favourite work to which we return thus frequently. Since my boyhood, I think few years have passed in which I have not dipped anew into "Redgauntlet," and I am sure that no year has gone by in which I have not re-read "Pilgrim's Progress." Some allusion I have made already in this place to the charm of Bunyan's wondrous work, terming it a supreme utterance of the Celtic spirit; but it has a manifold appeal. For me, its mercy is its chief beauty, but the critics praise most its rich, lively characterisation; the pious love it for its moral atmosphere, and Macaulay found it an achievement of language ranking almost with the Bible and Shakespeare.

Nowadays the publishers' readers all too often seem to be guided by those tastes which Hamlet attributed to Polonius, and were they offered "Pilgrim's Progress" as a new manuscript for consideration, I daresay they would yawn. This, it seems, is not "what the public wants," though the public goes on buying it. The misreaders of the public fancy would, doubtless, wave aside what is commonly called a "moral allegory." How often we hear that damning phrase used to excuse a lack of interest in a piece of perfect literature: as if all great stories were not moral allegories! What is "Pickwick Papers" (the greatest of English novels) but an allegory setting forth the happiness that would be ours if worldly wisdom took service with Mr. Pickwick? What is "El Quijote" (the greatest of all novels) but an allegory showing that courtesy is a knight-errant that will get little in this world but hard knocks, and yet strives not in vain? So every great tale may be interpreted symbolically by those who care for so arid a moralising; and Bunyan's imagination travelled so near the soul of things that for him symbol and reality were one. No one who loves the story of the Pilgrim's journey loves it for its allegorical interpretation: it is loved because it has the beauty and the reality of poetic truth.

There are, indeed, sermons scattered through the sublime parable which Bunyan meant very earnestly. In these there are things which should annoy my Prelatist blood, maybe; but the truth is, I skip them. I am no theologian, and I could not tell you which of the Pilgrims' sayings are orthodox: if there be heresy present, it never did me any harm. All is in character, and we should no more wish Bunyan's Puritans to speak like Prelatists than we should wish Hamlet to talk like a member of Parliament. I would be more annoyed if Christian and Faithful spoke opt of character, than if they uttered doctrines which were not my own. Bunyan, having a poet's vision is chiefly concerned with the essence of things: and his story as literature is universally true.

There is no book in English which draws a subtler narrative power from the language. In English literature there is a continuous oscillation between the racy speech so potently used by Bunyan, and the urbane diction of the scholars, which reaches its most delicious expression in such writers as Elia. A narrative writer ought to read Bunyan often, to keep a tang in his style. Bishop Latimer was another master of the racier language. When denouncing unjust judges, we have him exclaiming: "It will never be merry in England until we have the skins of such." That is a mode of expression more forceful than polite. Essayists must be polite—story-writers should be forceful.

You remember how Pliable went forth with Christian, but was daunted by the first hardship of the pilgrimage, and went back. The neighbours mocked him, and "Pliable" sat sneaking among them." Could any description be more apt? You remember, too, how Faithful was chastised by one who came suddenly upon him: "So soon as the man overtook me, he was but a word and a blow."—And you recall that "little hill called Lucre," and how, "a little off the road, over against the silver mine, stood Demas (gentleman-like) to call passengers to come and see." Only by the gift of such language as this—which has the vividness of traditional speech and the living word—could Bunyan draw his procession of real, familiar people, some winning our love, some earning our laughter, some moving us to hatred, and some to a curling of the lip. He that wrote "Rasselas" could not, in all a volume, give us one such true portrait as that of Mr. Legality, who is described in half a paragraph. We have never met an Imlac—we hope we never will—but we have all met a Mr. Legality, "a very judicious man, and a man of a very good name, that has skill to help men off with burdens," and with whom it is best to have no dealings at all.

Bunyan was no Shakespeare, to deal in all the emotions of the soul; but he had Shakespeare's own eye for character. Nowhere in all fiction are there men more real, and more ready to walk out of the pages, than that slippery Mr. By-ends of Fair-speech; that pompous fool, Talkative; that self-satisfied knave, Ignorance; that true soldier, Mr. Valiant-for-truth. Who has not loved that sweet old gentleman, Mr. Sagacity, who fell in with the story-teller, and spoke admiringly of Christian's famed journey?—"Hear of him! ay, and I also heard of the molestations, troubles, wars, captivities, cries, groans, frights, and fears that he met with and had in his journey." Such are the characters Bunyan loves best to draw—bonny fighters and manly men. He is not, for all that, to be tender, too. I think Mercy, who is so much neglected, and in her gentle humility, falls without that shut door, is one of the most tenderly-drawn women in English letters, and a token of the most secret beauties of the Puritan mind.

As for Christian himself, the central character of the First Part, and dominating influence in the Second, like some maker of history whose works live after him, he is not an engaging man. I do not think I would enjoy his companionship on the road, though I would be glad of his friendship. He has no magnetism like the fair martyr, Faithful, and I could not tell you which of the Pilgrims' sayings are orthodox: if there be heresy present, it never did me any harm. All is in character, and we should no more wish Bunyan's Puritans to speak like Prelatists than we should wish Hamlet to talk like a member of Parliament. I would be more annoyed if Christian and Faithful spoke opt of character, than if they uttered doctrines which were not my own. Bunyan, having a poet's vision is chiefly concerned with the essence of things: and his story as literature is universally true.

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ON RE-READING "PILGRIM'S PROGRESS"

(BY BEDA.)

More perfect is Bunyan's achievement by reason that this "muscular Christian" is so truly drawn, in his strength and his weakness, in his courage and his unengaging rectitude alike.

Bunyan was a soldier; and we would know it if the biographies were silent. The battlings in his pages have a zest that was the book's chief charm for us when little; for children love a fight. I doubt not that the allegorist was thinking of some admired comrade of his fighting days when he wrote of that man who "stood with his sword drawn and his face all over with blood"; this was Valiant-for-truth, who had striven for three hours with his enemies, fighting till the blood ran down his fingers and the sword seemed to grow from his arm, receiving marks of his foemen's valour and sending them away with some of his.

. . . . Then said Great-heart to Mr. Valiant-for-truth, Thou has worthily behaved thyself; let me see thy sword. So he showed it him.

When he had taken it in his hand and looked thereon a while, he said, Ha! it is a right Jerusalem blade.

There speaks the old soldier, and how Bunyan must have exulted as he penned the account of this hero's end.

. . . Said I, I am going to my Father's; and though with great difficulty I have got hither, yet now I do not repent me of all the troubles I have been at to arrive where I am. My sword I give to him that shall succeed me in my pilgrimage, and my courage and skill to him that can get it. My marks and scars I carry with me to be a witness for me that I have fought His battles who now will be my rewarder. . . . So he passed over, and all the trumpets sounded for him on the other side.

. . . .

So much for the human or realistic elements in Bunyan's dream, wherein we see the men of Puritan and Restoration England even as in "Twelfth Night" we see the Elizabethans. I have said that for me the imagery is the book's greatest charm. Whenever I re-read it, I cannot, and a sitting until I come to the House Beautiful, where the pilgrim met such cordial good friends and wholesome cheer. You remember how they discoursed together till late at night.

. . . The pilgrim they laid in a large upper chamber, whose window opened towards the sun-rising: the name of the chamber was Peace: where he slept till break of day, and then he awoke and sang.

That passage was penned by a prisoner in a foul den, which, perhaps, explains why it has such power over our imagination, and calls up in us who toil and stifle in the city memories of childish days in a quiet country house, when there was a gloss upon the world. You remember, too, how they had Christian to the top of the house, and bade him look southward for the Delectable Mountains, and how he spied, afar off, "a most pleasant mountainous country, beautified with woods, vineyards, fruits of all sorts, flowers also, with springs and fountains, very delectable to behold." This is that Celtic imagery, that transmutation of the island scenery into a country of the soul, which for me is Bunyan's greatest merit. Many an example clamours to my pen—the mountains themselves, where the shepherds walked; drawn, you would think, from the Severn country—Beulah—the gardens. Only one example may I take.

It is that of the house of Gaius. I have dwelt in it in dreams. The House Beautiful, I think, is drawn from an English manor, and this is drawn from an old-world country inn: it is no walled-in *chateau*, and its host is no unapproachable *castellano*. There is a healthy air and a homeliness in it that belongs to these island countries only, and I think it is the father of all the good inns in Dickens and Scott. What fare they had, prepared by the cook! Taste-that-which-is-good!—How well the table was appointed!

"Now the cook sent up to signify that supper was almost ready, and sent one to lay the cloth, and the trenchers, and to set the salt and bread in order.

"Then (said Matthew) the sight of this cloth and of this forerunner of the supper, begetteth in me a greater appetite to my food than I had before."

Yet a book that has this relish for the table in it is said by Dr. Yeats to ignore the real world! What!—could there be a livelier sense of reality, touching our very palates like some feasting scene in "Pickwick" than in the account of what Gaius gave his guests? —There were the heave-shoulder and the wave-breast, and "a bottle of wine, as red as blood"; a dish of milk, well crumbed; butter and honey, apples, "and they were very good-tasted fruit." Some of the pilgrims sat late into the night, cracking nuts and riddles, as several pages tell.

Then said Great-heart (to old Mr. Honest)—What, sir, you begin to be drowsy! Come, rub up; here is a riddle for you. . . .

A good comradeship was theirs. I have often thought that Great-heart was Fionn mac Cumil, turned Christian and the pilgrims the Fianna. Mr. Honesty was Goll mac Morna, who, in his unregenerate days, fought to free his rival; Mr. Standfast was Oscar; Mr. Valiant-for-Truth, Caoilte—and that feast at the house of Gaius was a Feinian feast, grown innocent, yet as joyous as of old.

MARIE CORELLI.

(BY H. MACAULAY FITZGIBBON.)

IT was my good fortune in the September of 1895 to make the acquaintance of Miss Marie Corelli. I was staying at the Trossachs Hotel, and she and Eric Mackay (whom she spoke of as her "half-brother") were amongst my fellow-guests. I had recently published a little collection of early English poetry in the Canterbury Series, in which Mackay had published his exquisite "Love Letters of a Violinist" and other poems, and this led to our becoming mutually acquainted.

In the course of our rambles together through the lovely scenery of the district and when boating on the lake we discussed literature in general and poetry in particular. Byron was her favourite, and she quoted various passages from his poems. She told me that her first literary attempt was a story of an Irish eviction, written when she was in her "teens," and which I understood her to say was published in some magazine of the day. She had never visited Ireland, but was most anxious to do so, and she expressed deep sympathy with the Home Rule movement.

In a letter which I received from her some time after our meeting, she says:—"My thoughts often turn towards Ireland—how I wish I should be if as any time my pen had the skill to depict a really attractive study of the Emerald Isle." In the same letter she mentions the reason of her refusal to allow her photograph to be taken: "I have never been taken; my friends are urging me to consent to the operation, but I have a great dread of appearing in shop-windows! I have always thought a woman's personality should be sacred to herself and her own friends—unless, indeed, she is a stage star, in which case, of course, it makes a difference."

Both she and Mackay were very small in stature. Each had a mass of curly hair—his was dark, her's fair. She was extremely bright and talkative, her whole face lighting up in conversation. Without being exactly handsome, her appearance was distinctly attractive. Her hair was adorned with bows of tartan ribbon, and she was always particularly neat in her dress. She was at the time writing "Barabbas," and she gave me an outline of the story, saying she felt sure that it would create much sensation when published—which it did.

AUCTION BRIDGE.

(CONDUCTED BY "PALOMAR.")

Competition No. 23.

PRIZE £2 2/-

1. The prize will be awarded to the competitor who sends in the play of the hand given below equal, or nearest, to the rendering of "Palomar," who will give reasons for any special features.
2. One side only of a sheet of paper must be used.
3. All entries must be addressed to "Palomar," *Irish Times*, Dublin, and must arrive not later than the first post on next Friday.
4. "Palomar's" decision on all points shall be considered as final, and no correspondence will be entered into on the subject of the competition.
5. All entries must be accompanied by the upper part of this article, which should be cut out.

SCORE, LOVE-ALL.

A and B are partners against Y and Z. "Z" is always the dealer, and "A" is on his left.

PLAY THE HAND AS IF ONLY DUMMY'S WAS EXPOSED.

	Sp. Q 6 4 2 H. 5 4 D. 6 4 Cl. Q J 10 7 3	
Sp. 8 7 H. 10 9 6 3 D. A 9 8 5 3 Cl. 9 6	Y. A. Z. B.	Sp. J 10 5 H. A Q 8 7 D. Q 10 2 Cl. K 8 5
	Sp. A K 9 5 H. K J 2 D. K J 7 Cl. A 4 2	

BIDDING.

A.	Y.	B.	Z.
1 No-trump.	No bid.	No bid.	No bid.

Commence the game thus:—

A.	Y.	B.	Z.
5 D.			

Place next lead below winning card. Star the winners, or draw line underneath. Number the tricks in rotation, and always give the result and reasons for play.

A STORMY SUNSET.

In frowning splendour, like an angry King
Scorning to hurry from the beaten field,
Day halts upon a sunset plain of fire,
Flanked by his hosts of storm disordered clouds;
And, while a darkening world in awe looks on,
Flings o'er the wide and empty waste of heaven
Defiance to the night that, far away,
Musters the sable cohorts of the void
In mighty menace, for their instant march
Silent and sinister across the sky.

L. H. B.

AUCTION BRIDGE.

Result of Competition No. 22.

PRIZE £2 2/-

The winner of this prize (who, by the way, gave an excellent rendering) has omitted to name and address, signing him (or her) self "A B." Next in merit are Captain E. Gaze, Elm Lodge, Monkstown, and Mr. S. L. MacFarlane, Avonville, Kingstown, who will therefore divide.

THE PLAY.

Tricks.	A.	Y.	B.	Z.
1.	Q H.*	6 H.	2 H.	3 H.
2.	J H.	7 H.	5 H.	5 Sp.*
3.	4 Cl.	7 Cl.	3 Cl.	A Cl.*
4.	10 Cl.	2 Sp.*	8 Cl.	2 Cl.
5.	A Sp.*	6 Sp.	5 Sp.	J Sp.*
6.	4 H.	9 H.	8 H.	7 Sp.*
7.	K Cl.*	2 D.	Q Cl.	5 Cl.
8.	3 D.	A D.*	Q D.	7 D.
9.	8 Sp.	8 Sp.	9 Sp.	10 Sp.*
10.	5 D.	4 D.	Q Sp.	K Sp.*

Tricks 11 to 13—"Z" makes the three last Clubs.

A and B, 3; Y and Z, 10, and win the game.

It is nothing unusual for the declarer to find, on the dummy being put down, the hand is weak in trumps.

Problem 22 is a case in point, and is a good example when the declarer sees his only chance of winning the game is to refuse to ruff in the hand that is weak in trumps.

At Trick 6 it is useless to refuse the force on the hand strong in trumps, as the Heart suit can be continued to the end; but at Trick 7, as soon as "A" plays the King of Clubs, the declarer knows that "B" has the Queen and that it will fall to the same round. His chance of making the three remaining Clubs, which will all be good, depend upon the dummy being able to put him into the lead with the 8 of Trumps.

IT IS ESSENTIAL THEREFORE THAT DUMMY SHOULD REFUSE TO TRUMP.

THE OLD BOOKSELLER.

(BY E. R.)

DOWN three stone steps set, weather-stained hind the din of th if I had entered another books. There was an ol the place, an indefinab dued ray of light filtere window. Books every another on the old-f shelves and even sta in irregular heaps, almost to the blackened

From somewhere, out of the dusty r emerged the Shepherd of Books, who ga me quietly. This was the man who pon the Fountains of Literature and whose ad was sought as to the selection of a book booklovers frequenting his secluded terri Who remembered with more of a realised ception than the rest of the community th books had souls and handled them accordingly. I wondered when he told me the history of the book I had chosen. It verged on the pathetic.

All his books had histories, and the manner in which he told some of them fascinated me. One I shall always remember. It was of a massive be had taken from the leaves of an old volume—a pathetic letter of farewell written by a suicide in the hour before taking his life. I could have listened for hours to those anecdotes, and when I at last retraced my way up those sacred steps I was meditating on the ways of life.

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Cricket...
At Hely's t...

The Cricket Season is w... Hely's, in Dame street. Afte... of supplying some of the l... and individual players has b...

Every maker of consequen... to the supplies on hand, ... good enough is a Hely ma...

A few typical lines are men... but just a few. Better call in ... handle the goods yourself.

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J. B. Hobbs "Forces" Bats ..... 25/- to 38/6
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The Hardinge Bat, 42/-
The F. E. Woolley range, ... 25/- to 42/-
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Hely's "All Cane," 16/6
Youths' Bats, all sizes, from ..... 7/6 to 15/6.

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Wisden's ... Spec...
Crown" ... 9/- e...
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Club" ..... 8/- ea...
Readers "Club," 7 ... each.
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De Luxe Match ... position ...
And many other...

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City Woollen Mills, Dub...
SPECIFY THEM IN YOUR... NEXT SUIT.

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A KEEN motor cyclist for over 20 years, one who has owned no fewer than 18 machines up to the time of purchasing a TRIUMPH writes: "I was amazed at the difference between the Triumph and any machine I have ever ridden: the power, the silky pull, the acceleration and the wonderful carburetter. I ride in all weathers and the Triumph has never given me a moment's trouble. I have been simply charmed with the machine since I purchased it."

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...AY AT ...RKET

... BEATEN.

...ANS WINS ... STAKES.

...ING CORRESPONDENT.
...KET, Friday Night.
...elled over themselves to
...de 1, about Tom Pinch
...of weeks ago will not
...their bets to-night, for
...it was beaten a length
...ermans in the Craven
...ch.

Germans, Lord Astor has
colt in Bright Knight, who
last year, so that the Manton
...one must be guessing a good
...weeks that ensue before the Derby
...is the better of the pair. Doubt-
...ssence of the usual Manton policy,
...ng on their merits, and the
...ark as their own choice; but there
...that Taylor must be entertaining
...hopes of winning another Derby.

...RON VIEW.

...the appearance of Tom Pinch in
...ock created a great deal of excite-
...o dark colt of recent years, has
...much boomed. Prior to making his
...on a racecourse, crowds mobbed
...afternoon, and the general impres-
...was not too favourable. A pro-
...ner remarked to me that he was
...pleased that he had not got the
...of training him. He is a dark
...hardly any white about
...moment rather an over-
...e is very high on the
...ck in front, but he is
...rse, with less lumber
...uther, Captain Cuttle.
...there in rather uncanny
...ace he ran very green,
...ould not get him properly
...as never going smoothly
...for five furlongs, but on
...remains passed him, and
...tling down to his work in
...he finish, he was comfort-
...ittle Manton colt, who is

...assumed that because Tom
...to-day he is a failure, or
...erate colt. In all proba-
...his afternoon will have
...to the Re...ses exactly
Captain Cuttle when that
...first appearance as a two-
...ster and was beaten by Col-
...e made no new admirers of
...his afternoon by his general
...running, and most people
...but a colt that was likely
...m course.

THE MAZE.

MODERATE RACING.

DIRECTORY UPSETS CALCULATIONS.

Following immediately after the three days' racing at the Curragh the Maze meeting naturally suffered, and the attendance was small, while runners, except for a couple of races, were few. It was a fine summerlike afternoon, and if the racing was not very exciting the outing proved enjoyable. Amongst the many distinguished people present were the Duke of Abercorn, the Governor-General of Northern Ireland, and the Duchess of Abercorn.

Racing opened in dull fashion, and for the Down Royal Plate only four runners went to the post. Long odds were laid on Willie Gluck to beat his three moderate opponents, and this he did, but as the race was run he was not at all the good thing which the wagering suggested. Moytura stuck to him gamely all the way up the straight, and was only beaten by a length. In the Optional Selling Race it was again a case of an odds on favourite leading all the way, and winning in comfortable style, this being Ellen's Dote. A third favourite in succession scored when Fort Elizabeth won the Barbour Steeplechase easily from Sergeblatt, to whom she was conceding 28lbs., Mourne and Most Noble alone were supported for the Whinny Hill Flat Race, but in this instance a rare surprise was in store, for both were well beaten by the old mare, Directory, who is now trained in the North of Ireland by J. Magee. The same stable was again to the fore in the concluding event with Nanta, who in the hands of Mr. C. Brabazon scored readily. Details:

1.30—**DOWN ROYAL PLATE** of 100 sovs. Second receives 10 sovs. A hurdle race for maidens. Two mile and a half.

Mr. J. Wheeler's ch. g. WILLIE GLUCK, by Worn Rufus—Gluckcroyd, 5, 11-10 ... Mr. Jas. Clarke's MOYTURA, 5, 10-9 M. Connors 2
Mr. Maitland's BOARDHILLS, 5, 10-9 P. Grace 3
Mr. Prendergast's Greenland, 5, 10-4 ...Doherty 0

Winner trained by Owner.)

Betting—5 to 4 on WILLIE GLUCK, 10 to 1 each Moytura, Boardmills, and Grayisland.

Willie Gluck made all the running, and won by a length. Often lengths divided second and third.

2.0—**OPTIONAL SELLING HURDLE RACE** of 50 sovs., of which the second will receive 5 sovs. A weight for age hurdle race. One mile and a half.

Mr. Hinds' b. g. ELLEN'S DOTE, by Saxham—Miss Ellen, aa, 11-0 ..... Hince 1
Mr. Hoey's PRUDENT GIRL, a., 12-0 ... J. M'Carthy 2
Mr. Adams' GLEN-DESSARY, 4, 10-0 ... (Winner trained by Delany.)

Betting—2 to 1 on ELLEN'S DOTE, 5 to 2 against Glen-Dessary, and 10 to 1 Prudent Girl.

Ellen's Dote settled down in front of Prudent Girl and Glen Dessary, and, making all the running, won by two lengths from lengths divided second and third.

2.30—**THE BARBOUR PLATE** of 60 sovs., of which the second receives 5 sovs. A handicap steeplechase. 2 m.

Mr. H. Hinds' ch. m. FORT ELIZABETH, by Wavekit's Pride—Mrs. Bowser, a., 12-5 ... Mr. Bowser, a., 12-5

Mr. J. Delany's SERPOLETTE, a., 10-10 ... Mr. Hines 2
Mr. C. L. Mackean's RORY'S GLEN, 5, 11-11 ... P Grace 3

(Winner trained by Usher.)

Betting—6 to 4 on FORT ELIZABETH, 4 to 1 each agst. Rory's Glen and Serpolette, 50 to 1 Bennett's Bridge.

Serpolette led from Fort Elizabeth, Rory's Glen, and Bennett's Bridge, until a quarter of a mile from home, when Fort Elizabeth drew to the front, and won by five lengths; six lengths divided second and third.

3.0—**THE WHINNY HILL PLATE** of 50 sovs. A welter handicap. 2 m.

Mr. J. B. McRobert's b. g. DIRECTORY, by Treasury—Gold Tit II., a., 8-7 ... A. Barrett 1
Mrs. Croft's MOURNE, a., 9-3 ... T. Morgan 2
Colonel MacCabe's MOST NOBLE, 5, 9-7 ... Jos. Canty 3

Mr. S. S. Lowther's Rexhill, 6, 9-2 ... M. Doherty. 0
Mr. T. G. Fletcher's Rockbird, 5, 8-7 ... Jos. Harty 0

(Winner trained by J. Magee.)

Mr. Jas. Morrison's Derryboy II., a., 9-7 (car. 9-8) ... J. M'Carthy 0

(Winner trained by J. Magee.)

Betting—Two to Mourne, 6 to 4 agst. Most Noble, 10 to 1 each DIRECTORY or any other.

Rockdale led from Mourne Most Noble and Directory until half a mile from home, when Mourne drew to the front, but was passed in the straight by Directory, who eventually won by three lengths; eight lengths divided second and third. Derryboy II. was fourth.

3.30—**THE MARATHON PLATE** of 55 sovs. A weight-for-age steeplechase. 3 m.

Mrs. Croft's bl. or br. m. GLASS ISLAND, by Glasgerion—Rosleagh, 7, 11-5 ... J. Hogan, Jun. 1
Mr. E. McVey's MINTOL, 6, 12-0 ... Mr. Beary 2
Mr. W. Hume's GRECIAN WAVE, 6, 10-9 ... T. Kelly, Jun. 3

(Winner trained by Mr. R. Usher.)

Betting—Even Glass Island, 7 to 4 agst. Mintol, 5 to 1 Grecian Wave, 50 to 1 Ardonish.

Grecian Wave set the pace to Mintol, Glass Island, and Ardonish, to the last fence, where Glass Island drew to the front, and won by four lengths; two and a half lengths divided second and third.

4.0—**THE FOXHUNTERS' PLATE** of 50 sovs. A weight for age flat race. 2 m.

Mr. D. Harvey's ch. g. MANTA, by St. Amant—Lady Gift, 6, 12-5 ... Mr. C. Brabazon 1
Mr. E. J. Hore's PRUDENT LAD, 5, 12-0 ... Mr. T. Mitchell 2

(Winner trained by Owner.)

Mr. H. D. Beamish's Island Queen, a., 12-0 ... Mr. Waring 0
Mr. J. S. Graham's Autumn Glory, 5, 12-5 ... Mr. P. Nugent 0
Col. H. S. Hodgkin's Little Nancy, a., 12-0 ... Capt. Hanson 0
Mr. J. B. Morrison's Linfield, a., 12-0 ... Mr. M. Morrison 0
Mr. C. Prendergast's Smilin' Through, m., 12-5 ... Mr. P. J. Beary 0

(Winner trained by J. Magee.)

Betting—5 to 2 agst. Prudent Lad, 3 to 1 MANTA, 7 to 2 Smilin' Through, 6 to 1 Island Queen, 10 to 1 Lisbanoe and any other.

Lisbanoe made the running from Autumn Glory, Island Queen, Prudent Lad and Manta for half the journey, when Prudent Lad went on in front, followed by Lisbanoe, Manta and Linfield. Two furlongs from home Manta moved into the lead and won by six lengths; eight lengths separated second and third. Smilin' Through was fourth.

SELECTIONS FOR TO-DAY.

The meeting will be brought to a conclusion to-day, when it is to be hoped runners will be forthcoming in greater strength than was the case yesterday. Selections are as follow:—

Castlereagh Plate—**Saxham**; if absent, **Quarry Boy.**

Lisburn Plate—**Grecian Wave.**
Hillsborough Plate—**Geffee.**
Maralin Plate—**Landman.**
Killultagh Plate—**Cyltray.**
Lagan Plate—**Sunny Bird.**

1.30—**THE CASTLEREAGH PLATE** of 50 sovs., of which the second receives 5 sovs. A handicap hurdle race. 1½ m.

MR. FORTIA (Mr. Jas. Morrison) ..... J. B. Morrison 6 12 0
QUARRY BOY (Mr. Jos. Walshe) ..... C. Brabazon 4 11 9
DESMOND DALE (Mr. J. J. Parkinson) ..... Owner 5 11 9
SAXHAM (Mr. H. I. Usher) ..... Owner a 11 7
GRAYTOWN (Mr. R. J. Ingram) ..... Usher a 11 7
RED HUSSAR (Mr. Jos. Whelan) ..... Owner a 11 3
WARFARE (Mr. C. J. Power) ..... Parkinson 5 11 0
DERRY BEAN (Mr. T. J. Taaffe) ..... Owner 5 10 10
DON QUIXOTE (Mr. W. Coffey) ..... Perry 5 10 10
SHOT (Mr. P. Barbour) ..... Armstrong 5 10 9
LITTLE NELL (Mr. F. J. Lenahan) ..... Owner 5 10 6
KINGDOM SPOT (Mr. W. W. Murland) ..... Magee 6 10 3
ALLER (Mr. R. J. Calvell) ..... Owner a 10 0
GRAYLAND (Mr. C. Prendergast) ..... Owner 5 10 0
GLEN DESSARY (Mr. S. Adams) ..... McKenna 4 10 0
CENERO (Mr. E. Nolan) ..... Owner 6 10 0
PRUDENT GIRL (Mr. E. J. Hore) ..... Mitchell a 10 0

2.0—**THE LISBURN PLATE** of 55 sovs., of which the second receives 5 sovs. A steeplechase. 3 m.

EMPRESS (Mad. H. Beamish) ..... Owner a 12 7
JINX (Mr. S. Gourley) ..... Private a 12 5
WAVERLY (Miss L. Graham) ..... Private a 12 5
CYLBAY (Mr. S. Graham) ..... Owner a 12 5
SUNNY WOOD (Capt. T. W. Hughes) ..... Owner a 12 5
MEXICAN WAVE (Mr. W. Hume) ..... Morrison 6 12 5
LINFIELD (Mr. J. B. Morrison) ..... Owner a 12 5
BALLYAUGHLIS (C. Nugent) ..... Owner a 12 5
JUMP (Mr. S. J. Parr) ..... Owner 6 12 5
CULLINO (Mr. S. S. Pullar) ..... Owner 6 12 3
GLENARM (Mad. H. C. Robinson) ..... Owner a 12 3
BALLYNAHATTY (Mr. E. A. Robinson) ..... Owner a 12 3
GOLDEN CLUE (Th) (Mr. E. A. Robinson) ..... Owner 6 12 3
SCRATCH (Mr. G. I. Whitelaw) ..... Owner a 12 3
LUCKY DAY (Mr. A. Wilie) ..... Owner a 12 3
SPARKLE II. (Th) (Mr. Jas. Wilson) ..... Owner a 11 10

2.30—**THE HILLSBOROUGH PLATE** of 100 sovs., of which the second receives 10 sovs. A steeplechase. 2 m.

MOYTURA (Mr. Jos. Clarke) ..... Parkin 5 11 11
GOFFEE (Mrs. Croft) ..... Usher 5 11 0
JOHNNY PAM (Mr. R. Delaney) ..... Owner a 11 6
BENNETT'S BRIDGE (Mrs. E. Peddle) ..... Prendergast 6 11 5
KNOCKEEPER (Capt. T. W. Hughes) ..... Owner 5 11 5
PETER'S HILL (Mr. G. Orr) ..... Owner 6 11 5
COY LAD (Mr. Jas. M'Kinney) ..... Private 4 10 10

3.0—**THE MARALIN PLATE** of 50 sovs., of which the second receives 5 sovs. A flat race. 1½ m. Age st. lb.

CARRIG LONG (Mr. D. J. Power) H. Harte 5 10 11
SHINING JUG (Mr. A. Morrow) ..... Owner 5 10 7
ROSE GERSHA (Mr. T. J. Taaffe) ..... Owner a 10 0
LANDMAN (Mrs. Cosgrave) ..... Staunton 5 10 0
LIVELY LAD (Mr. F. Barbour) ..... Armstrong a 9 12
LISBANOE (Mr. J. Barron) ..... Owner 5 9 7
LYNIN (Mr. R. J. Calvell) ..... Owner a 9 7
PRUDENT LAD (Mr. E. J. Hore-Mitchell) ..... Owner 5 9 7
BOARDMILLS (Mr. J. W. Murland) ..... Magee 6 9 7
MAJOR (Mr. R. Power) ..... Usher a 9 7
EMILIN THROUGH (Mr. C. Prendergast) ..... Owner 5 9 7

3.30—**THE KILLULTAGH PLATE** of 50 sovs., of which the second receives 5 sovs. A steeplechase. 2 m. Age st. lb.

LOVE GIFT (Mr. J. J. Parkinson) ..... Owner 5 8 13
ISLAND QUEEN (Mrs. H. D. Beamish) ..... Private a 12 0
THORNY BRIDGE (Mr. N. Galway-Greer) ..... Owner a 12 0
WAVERLY (Miss L. Graham) ..... Private a 12 0
CYLBAY (Mr. S. Graham) ..... Owner a 12 0
MEXICAN WAVE (Mr. W. Hume) ..... Morrison 6 12 0
LINFIELD (Mr. J. B. Morrison) ..... Owner a 12 0
BOBBY'S PRIDE (Mr. R. O'Neill) ..... Owner 5 12 0
AUTUMN GLORY (Mr. J. S. Graham) ..... Owner 5 12 0
GOLD LIRE (Mr. J. O. Wilson) ..... Owner 5 11 7
KNOCKEEPER (Cpt. T. W. Hughes) ..... Owner 5 11 7
MAGALEY'S LANE (Capt. Dixon) ..... Ruttle 4 10 7

4.0—**THE LAGAN PLATE** of 50 sovs., of which the second receives 5 sovs. A handicap. 7 f. 60 yds. Age st. lb.

WISKEY (Mr. S. Adams) ..... McKenna 5 10 0
SUNNY BIRD (Col. Croft) ..... Usher 6 10 0
TIPPERARY BOY (Mr. J. Dorie) ..... Owner 5 9 13
POPET (Mr. H. M. Hartigan) ..... Owner 6 9 9
KNOHTON (Mr. F. Barbour) ..... Armstrong 6 9 9

NEWMARKET RESULTS.

1.0—**FLYING HANDICAP**, £200. 5 f.
Mr. Eastman's ch. m. EULOISE, by Torloisk—Eunice, 5, 6-9 ..... McLachlan, jun. 1
Mr. Hammond's FAIRY ELF, 4, 7-8 J. Williams 2
Mr. Montagu's LINBY, 5, 9-4 ..... C. Archibald 3

Also ran.—Alderney (Carslake), Glitter Gold (J. Childs), Nectarinia (J. Leach), Blandus (R. Jones), Lady of Lyons (T. Weston), Lac Shot (Lister), Princess Du Quart (Donoghue), Bingue (E. Holt), High Courts (Hine), Skycloud (G. Richards), Calligraphy (Dreaner), Kitten on the Keys (Bonham), Senora (H. Leach), Double Entendre (Havard). Off 1.1.

(Winner trained by Coldbeck.)

Betting—7 to 2 each agst. Nectarinia and Princess Du Quart, 11 to 2 Blandus, 7 to 1 Linby, 10 to 1 Alderney, 100 to 8 each EULOISE, High Courts and Double Entendre, 100 to 6 bar eight.

Won by half a length; a head.

1.30—**BARTLOW T.Y.O. PLATE**, £200. 5 f.
Mr. Myerscough's b. c. DIOMEDES, by Argo—Copiane, 8-6 ..... J. Leach 1
Mr. Gordon's KING'S YELLOW, 8-7 ..... C. Elliott 2
Mr. Heybourn's GREEN LEAF, 8-10 ..... Perryman 3

Also ran.—Star Artiste (Gardner), Sanceboat (McLachlan, jun.), Thunderstone (Jellis), Duralinty (Beary), Elspeth (E. Bullock), Rosalind's Pride (F. Fox), Alpha (R. Jones), Rosavil (Lister), Artiley (F. Lane), Turkish Holiday (Donoghue), Loch Ellen (Rawles), Nobleman (Hine), Tournium (Ingham), Havana Belle (Robbins), French Beau (Richards), Prophet's Mark (G. Smith), Perseid (T. Weston), Witty Nell (A. Burns), Sproughton Lady (S. Walsh), Harleian (Gupis). Off 1.31. (Winner trained by H. Leader.)

Betting—11 to 8 on DIOMEDES, 4 to 1 agst. King's Yellow, 5 to 1 Turkey, 25 to 1 bar three. Won by four lengths; same.

2.0—**BRANDON 3-Y.O. HANDICAP**, a sweepstakes of £5 each, and £35 added (unless 50 with £200 added. 1 m. 1 f.
Lord Woolavington's ch. c. BRIG O' DOON, by Craganour—Fairy Knowe, 8-7 ..... C. Archibald 1

Mr. D. Sullivan's MACARTHY MORE, 8-9 ..... B. Carslake 2

Lord Rosebery's PLACK, 9-6 ..... C. Elliott 3

Also ran.—Fussy (J. Childs), Colesberg (Beary), Exactitude (Bullock), Royaterer (Jellis), Cloth of Gold (Donoghue), Soldeur (F. Bullock), Culvert (G. Richards), Too Bad (T. Pryce), Knud (Lister), Impudence (R. Jones), Royal Pinmage (Orme), Ballykinassod (H. Leach), Red Beaver (Marland), Logano (Howard), Li-Kwang (Mutch), Granpa (Bonham), Asbevic (Boardman). Off 2.2. (Winner trained by F. Darling.)

Betting—7 to 2 agst. BRIG O' DOON, 5 to 1 Macarthy More, 6 to 1 each Ecstasy and Plack, 10 to 1 Cloth of Gold, 100 to 8 Soldeur, 100 to 6 Knud. 20 to 1 bar seven.

Won by a length and a half; two lengths.

2.30—**CRAVEN STAKES** of 10 sovs. each, with 310 sovs added. 1 m.
Lord Astor's b. c. ST. GERMANS, by Swynford—Hamoaze, 8-5 ..... F. Bullock 1
Lord Woolavington's TOM PINCH, 8-5 ..... C. Archibald 2

Lord Rosebery's PARMENIO, 9-6 ..... W. Smith 3
Mrs. Whitburn's Aranzio, 8-5 ..... R. Jones 0
Mr. Gerard's Shining Spear, 8-5 ..... A. Burns 0
Mr. S. Joel's Pasha, 8-2 ..... T. Weston 0
Lord Glanely's Cape Horn, 8-5 ..... S. Ingham 0
Mr. A. de Rothschild's Arcade, 9-6 ..... J. Childs 0
Sir A. Bailey's Bucks Yeoman, 8-5 ..... Beary 0
Sir G. Bullough's Golden Fleece, 8-5 ..... C. Elliott 0
Mr. Field's Royal Sequence, 8-5 ..... S. Donoghue 0
Sir J. Rutherford's Balerican, 8-5 ..... G. Richards 0

Off 2.35. (Winner trained by Stelton.)

Betting—Evens Tom Pinch, 100 to 30 agst. ST. GERMANS, 5 to 1 Arcade, 7 to 1 Aranzio, 100 to 9 Bucks Yeoman, 20 to 1 any other.

Royal Sequence got badly away. Tom Pinch and Arcade led together with Parmenio, St. Germans and Bucks Yeoman almost side by side. Near home Parmenio was leading from Tom Pinch, Arcade and Aranzio. Arcade was beaten at the bushes, and St. Germans took the lead from Tom Pinch entering the straight and a half; half a length separated second and third. Pasha was fourth. Time—2 min. 39 1-5 secs.

3.0—**MAIDEN TWO-YEAR-OLD STAKES** of £10 each, £3 forfeit, with £200 added. 5 f.
Sir A. Bailey's b. c. SILVER ONYX, by Son-in-Law—Wist, 8-11 ..... M. Beary 1
Lord Rosebery's SWASTIKA, 8-8 ..... C. Elliott 2
Mr. Hornung's PALMETTE, 8-8 ..... M. Jelliss 3

Also ran.—Glen Falloch (Howard), Flying World (Lister), Skycloud (G. Richards), Call Me Early (Wadsworth), April's Lady (Lister), Pasquinar (H. Beasley), Albus (F. Bullock), Buckram (J. Leach), Sweet Lady Ann (Archibald), Bingue (C. W. Smyth), Gypsy Queen (J. Childs). Off 3.5. (Winner trained by R. Day.)

Betting—4 to 1 each agst. SHARP SON and Crepe, 5 to 1 Palmette, 6 to 1 each Gypsy Queen and Swastika, 10 to 1 Pasquinar, 20 to 1 any other.

Won by a head; a short head.

3.30—**APRIL STAKES** of £4 each, with £200 added. 1½ m.
Mr. White's b. c. TRACKER, by Tracery—Hasty Lady, 8-8 ..... S. Donoghue 1
Mr. A. de Rothschild's QUANDARY, 3, 7-6 ..... Jos. Canty 2
Mr. Sidebottom's CAVALCADE, 3, 7-9 Perryman 3

Also ran.—Mankato (J. Childs), Spear o' War (Elliott), Lambkin (Beardsworth), Mystic (Winner trained by Ward.)

Betting—7 to 4 agst. Spear o' War, 3 to 1 each Cavalcade, 8 to 1 any other.

Won by a length and a half; six lengths.

LONDON BETTING—YESTERDAY

Last night's City and Suburban wagering was tame, with Pharos an easy favourite at twos from Verdict at sixes, and Greek Bacchus to one third. Derby.—Bright Knight closed favourite at nines, again offered after he had been backed to win £6,000. Tracery, Sir Hugo, St. Germans and Caravel, were nibbled at. Tom Pinch was on offer at 100 to 7. Ard and Diophon. and Gramonio were in minor request. Details:—

CITY AND SUBURBAN.

(Run Wednesday, April 30. Distance—1¼ m.)
2 to 1 Pharos (t. & o.) ..... Lambton 4 9 0
6 to 1 Verdict (t. & o.) ..... Darling. 5 8 10
6 to 1 Greek Bachelor (t. & o.) ..... Rochfort 4 7 4

10 to 1 Light Dragoon ..... R. Jarvis 6 8 6
100 to 7 Brownhylda ..... R. Dawson 4 8 4
100 to 6 Morestel ..... Batho 6 8 10

THE DERBY.

(Run Wednesday, June 4. Distance—1¼ m.)
9 to 1 Bright Knight (t. & o.) ..... A. Taylor.
100 to 8 Tom Pinch (t. & o.) ..... Darling.
100 to 7 Donzelon (o.) ..... Persse.
100 to 6 Diophon (t. & o.) ..... Darling.
100 to 6 Sunowino (t. & o.) ..... Lambton.
100 to 6 St. Germans (o., after 18 to 1 t.) ..... A. Taylor

100 to 7 Parmenio (o., after 25 to 1 t.) ..... J. Jarvis.
25 to 1 Caravel (t. & o.) ..... A. Taylor.

HARRY EVANS,

6 WESTMORELAND STREET, DUBLIN.
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—(Advt.)

KILDARE AND NATIONAL HUNT RACES,

PUNCHESTOWN,

TUESDAY AND WEDNESDAY NEXT,
APRIL 29th and 30th.
FIRST RACE, 1.30; LAST RACE, 4.30.
ADMISSION CHARGES

Grand Stand, Lady or Gentleman £1
Hunt Stand (Free)—Tickets to be had from Members of the Kildare Hunt.
Reserved Stand (Top of Hunt Stand), on production of Voucher from Mr. E. Kennedy (at Stewards' Room) £1
(Available for both days). This Voucher to be exchanged for a Badge at Ticket Box, at bottom of stairs leading to the Reserved Stand.

CARRIAGE ENCLOSURE.
Two-horse Vehicle 10/-
One-horse Vehicle 2/6
Motors 10/-

NOTICE TO MOTORISTS.
Admission Tickets (10/- each) to Motor Enclosure will be on sale at Messrs. Cook and Son's Office, 117 Grafton street, Dublin, from to-day (Saturday). Tickets can also be obtained at Course. —(Advt.)

KILBEGGAN MEETING,

LOUGHNAGORE COURSE.
MONDAY, MAY 26th, 1924.
CLOSING OF PLATES.
All Races CLOSE on WEDNESDAY, APRIL 30th, with Mr. F. Harold Clarke, 9 Hume street, Dublin.
Entrance—10/- Bookage—2/6 each race.
Telegrams—"Turfclub, Dublin." Telephone—668.
—(Advt.)

PHŒNIX PARK CLUB RACES

THIRD MAY MEETING,
SATURDAY MAY 31st, 1924.
The following Races CLOSE on WEDNESDAY NEXT, APRIL 30th, with Mr. F. H. Clarke, 9 Hume street, Dublin.
THE ESKER PLATE of 100 sovs. A handicap. One mile.
THE ENNISKERRY PLATE of 100 sovs. Weight for age, etc. Five furlongs.
THE ENVIED SPRINT PLATE of 100 sovs. For two years old. Five furlongs.
THE EDENDERRY PLATE of 100 sovs. A handicap. Five furlongs.
THE EMO PLATE of 100 sovs. A handicap. One mile seven furlongs 160 yards.
THE LAIDLAW PLATE of 210 sovs. (Closed). —(Advt.)

CATTERICK.

FAIR SPORT.

TOO EAGER WINS NEW STAND HANDICAP.

The weather might easily have been brighter than it was on the first day of the April meeting at Catterick Bridge. However, the racing was interesting, and everything considered the attendance was a remarkably good one. The programme was by no means a pretentious one, and neither is that arranged for to-day. The popular colours of Lord Zetland were well to the fore by the aid of Greenhorn in the first event, the Zetland Plate; and he wound up the proceedings by winning the Craven Plate with The Pilot, who simply made hacks of the opposition. Each was ridden by the senior McLachlan.

The penalised Hard Court won the Hornby Castle Selling, and was bought in, as was also Scorpio, the winner of the North Riding Selling Handicap.

Golden Feast appropriated the Catterick Handicap, and Too Eager readily defeated an opposition of a big character in the New Stand Handicap Plate, starting at the nice price of 5 to 1.

1.30—**ZETLAND T.Y.O. PLATE** of £200. 5f. Lord Zetland's b. c. GREENHORN by Turbine—Greenwich, 8-7 ..... W. McLachlan 1
Mr. D. Gold's HASTY LOVE, 8-4 ..... H. Wragg 2
Mr. H. Hollekin's GAYDALE, 8-4 ..... J. Taylor 3

Also ran.—Field Marshal (Illulian), Grumlet colt (W. Nevett), Life Line (A. Cooper), Pierrot (C. Parker), Great Promise (A. Whalley), Bell Heather (Proprietor), Commandation (G. Thwaites), Lula (J. Townsend).

Off 1.30. (Winner trained by Dundas.)

Betting—7 to 4 agst. Hasty Love, 3 to 1 GREENHORN, 5 to 1 Lulu, 6 to 1 Gaydale, 10 to 1 Compensation, 100 to 7 bar five.

Won by two lengths; a neck.

2.0—**HORNBY CASTLE SELLING HANDICAP** of £200. 1 m. 3f.
Mr. H. Stobart's b. c. HARD COURT, by Long Set—Weiher's Well, 3, 8-6 ..... H. Wragg 1
Mr. J. Johnstone's JABBOK, a, 8-7 ..... A. Whalley 2
Sir E. Hoyle's SHADY LAKE, 5, 8-11 ..... J. Brown 3

Also ran.—Woodrow (C. Speck), Doon Star (Edwards), Frisbury (D. Morris), Supper Girl (J. Tawaites), Daylight Saving (R. Crisp), Lady Maxham (Wedgewood), Doyenne (R. James).

Off 2.3. (Winner trained by R. W. Colling.)

Betting—7 to 4 agst. HARD COURT, 5 to 1 each Supper Girl and Shady Lake, 8 to 1 Doon Star, 10 to 1 Jabbok, 100 to 8 bar five.

Won by a length and a half; two lengths.

2.30—**NORTH RIDING SELLING HANDICAP** of £200. 1 m.
Mr. H. Pickles' gr. g. SCORPIO, by Roi Herode—Transformation, 4, 8-5 ..... Seymour 1
Mr. J. Settle's GOLDEN FEAST, 5, 8-13 ..... J. Whalley 2
Mr. J. Settle's HAPPY RELEASE, 5, 8-13 ..... R. James 1
Mr. B. Riley's INFANTRY, 4, 8-0 ..... J. Stanton 2
Lord Londale's ORNAMENTATION, 7-10 ..... J. Brown 3

Also ran.—Pivotal (Longhurst), Aid Lang Syne (Brown), Rosemount (Bullock), Hereford Lad (Smirke), Sleeping Partner (A. Cooper), Sphanto (J. Trevaltes), Magic (Graham), Gypsy Queen (J. Childs). Off 3.1. (Winner trained by Morris.)

Betting—7 to 4 agst. GOLDEN FEAST, 4 to 1 each Executioner and Sphanto, 8 to 1 Ornamentation, 10 to 1 Infantry, 100 to 7 any other.

Won by a head; a short head.

3.30—**NEW STAND HANDICAP**, £200. 5 f. Sir G. Renwick's ch. h. TOO EAGER, by Sir Eager—Too Sure, 3, 8-8 ..... J. Brown 1
Sir E. Hoyle's GENTLEMAN, 5, 9-2 ..... J. Brown 2
Mr. A. Scott's DUNIN, 4, 8-5 ..... Jos. Canty 3

Also ran.—Lone Farm (A. Taylor), Smoke Screen (W. McLachlan), Wild Vine (Winter), Mermaid (J. Pathan), Leeward (W. Dawson), Orphan Boy (J. Wragg), Hasty Flight (C. Parker), Cabbage (Holmes), Glenmell (Smirke) Rivelin (Crisp), Sunvera (Hardisty), Lunisian (Bullock), Aureole (Beasley), Aggravation (Briggs), Aurea Clare (W. Peck). Off at 3.34. (Winner trained by J. Beardsworth.)

Betting—5 to 2 agst. Crimson Sun, 4 to 1 Glenmell, 5 to 1 TOO EAGER, 6 to 1 Gentleman, 7 to 1 each Smoke Screen and Dunin, 10 to 1 Happy Release, 20 to 1 any other.

Won by a length and a half; half a length.

4.0—**DRAVEN 3-Y.O. PLATE**, £150. 1½ m.
Lord Zetland's ch. c. THE PILOT, by Tracery—Homeward Bound, 8-11 ..... McLachlan 1
Miss Vanvx's BEST HOME, 8-9 ..... Longhurst 2
Lady Swinburne's MILVEGA, 8-9 ..... Baldry 3
Also ran.—Bonfire (Parker), Nundare (Starkey), Light Cavalry (Huliah), Tycoon (Mills Taylor). Off at 4.2. (Winner trained by R. W. Colling.

Betting—7 to 4 on THE PILOT, 7 to 1 each agst. Rendezvous and Nundare, 10 to 1 any other.

Won by a length; two lengths.

TO-DAY'S SELECTIONS.

For the second day of the meeting selections are as follow:—

Richmond Plate—**Bergaures.**
Brough Hill Handicap—**Julius.**
Oran Selling Plate—**Whitsun.**
Grove Handicap—**Chapeau.**
Manor Selling—**High Society.**
Bainesse Plate—**Swinderby.**

1.30—**THE GREENHORN T.Y.O. PLATE**, £200; second, £20; third, £10. 5 f.
MR. WU (Mr. S. Brett) ..... Leonard jun. 8 12
MR. LAUGH (Mr. Jones) ..... Sanderson 8 12
LEMONADE C. (by Rosebud) (Mr. Riley Smith) ..... Mitchell 8 12
NAUGHTY NANCY F. (by Prospector) (Mrs. Bright) ..... Pope 8 9
LA MIRANDO F. (by Tres Bold) (Miss Cliff) ..... Peacock 8 9
PICOTEE G. (by Bethlehem) (Mr. J. Dugdale) ..... Peacock 8 9
CROSS APPEAL (Mr. J. White) ..... Ward 8 9

(The above have arrived.)

TOLEDO (Mr. C. Beer) ..... Leach, jun. 8 12
CORBY BRIDGE (Mr. J. Bell-Irving) ..... R. Armstrong 8 12
HEATHER KATE C. (by White Eagle) (Mr. J. Dawson) ..... Dawson 8 12
WALLY MUM (Mr. S. Morris) ..... Vasey 8 12
RED THEO (Sir T. Putnam) ..... Peacock 8 12
NOVO MONASTE (Sir G. Renwick) ..... J. Renwick 8 12
FRAMLINGTON (Captain Renwick) ..... J. Renwick 8 12
MAXIM GUN (Mr. A. Scott) ..... A. Scott 8 12
GREAT CARE (Captain Wilson) ..... J. Renwick 8 12
DEVOTE (Mr. H. W. Colling) ..... H. W. Colling 8 12
IMPRESS (Captain Wilson) ..... J. Renwick 8 12
OLOROSO (Lord Zetland) ..... Dundas 8 12
GREY HAWK (Mr. A. Scott) ..... A. Scott 8 12
HOLY RIVER (Mr. H. Charlesworth) ..... Botterill 8 12
QUAND MEME F. (by Dairy Bridge) (Mr. Bell-Irving) ..... R. Armstrong 8 9
LETTY LOMOND (Mr. A. Calton) ..... Private 8 9
NORA CRAG G. (by Alford) (Mr. E. Clark) ..... Private 8 9
BARREFE F. (by Friar Marcus) (Mr. G. Dick) ..... Beaumont 8 9
ZENITH (Mr. H. Golightly) ..... Golightly 8 9
BERGARRA (Mr. G. Gunter) ..... Gunter 9 2
CARROTS (Mr. F. Hartigan) ..... F. Hartigan 8 9
WAYWARD F. (by Black Jester) (Mr. R. Hughes) ..... F. Archer 8 9
IODINE (Mr. C. Kenyon) ..... R. Marsh 8 9
ATTENAVONA (Lord Lascelles) ..... R. Marsh 8 9
HAZEL OGE (Lord Londale) ..... R. Armstrong 8 9
MISS MYRA (Mr. M. Vasey) ..... Vasey 8 9
WILLOWRED (Captain Wilson) ..... J. Renwick 8 9
KATE GREENAWAY (Lord Zetland) ..... Dundas 8 9

2.0—**BROUGH HALL 3-Y.O HDCP.** £200. Second £20, third £10. 1¼ m. st. lb.
EILEAN (Mr. A. Straker) ..... Peacock 8 6
GLEN GALANTE (Lt.-Col. Wingfield) ..... Pope 8 6
ORGANIST (Mr. J. Hoyle) ..... Reader 8 6
WAVING CORN (Mr. J. Hoyle) ..... Reader 7 10

(The above have arrived.)

MR. BLISS (Mr. T. Swanick) ..... J. Dawson 9 7
MISS CONNIE (Mr. H. Mulletin) ..... Vasey 9 5
WHITE HUSSAR (Mr. J. Harvie) ..... G. Sadler 8 7
JULIUS (Mr. H. Stobart) ..... R. W. Colling 8 6
LITTLE HUBERT (Mr. J. Bell) ..... Pope 7 13
BOLD LASS (Mr. T. Lofthouse) ..... Dawson 7 12
KEEP IT DARK (Mr. Burnett) ..... J. Renwick 7 12
REDEVERE (Mr. J. Connor) ..... Connor 7 11
CHIC (Lt.-Col. Badger) ..... Private 7 9
ZABETH (Capt. Wilson) ..... J. Renwick 7 9
CRACKPOT (Lord Fitzwilliam) ..... Dundas 7 8
TRIPTIN (Mr. C. Pickett) ..... Golightly 7 8
DEMONICUS (Lord Londale) R. Armstrong 7 8
NIGHT GUARD (Mr. J. Scott) ..... A. Scott 7 8

2.30—**ORAN T.Y.O. PLATE** (£3), £200. 5f.
AVENUE BOLD (Mr. J. Hoyle) ..... Reader 8 11
GOLNA F., by Theo Bold (Mr. M. Peacock) ..... Peacock 8 9
SOLVENT F., by Bethlehem (Mr. W. Sanderson) ..... Anderson 8 9
POLLOCK (Mr. J. White) ..... Ward 8 9

(The above have arrived.)

BRAMBLE BRANDY (Mr. A. Bourne) Reader 8 11
WRONG ADDRESS (Mr. G. Johnstone) Hogg 8 14
PYRA C., by Holliday House (Mr. A. Knowles) R. Armstrong 8 11

ALEXANDRA PARK.

PROGRAMME AND SELECTIONS.

The Spring fixture at Alexandra Park will share with the one at Catterick the concluding day of an exceptionally heavy holiday week's racing, and the Cockneys are promised quite an entertaining afternoon's sport. A sufficient number of horses are standing their ground to ensure fields of ample dimensions for such a trappy racecourse. The most valuable event is the Three-Year-Old Handicap, which lost twenty-three of the original entry of thirty-nine at the forfeit stage. Should Haildome put in an appearance I expect to see this well-bred filly carry the top weight prominently, without,

FINANCIAL NEWS AND NOTES.

IRISH STOCK EXCHANGES.

DUBLIN.

NATIONAL LOAN WEAK. BANK STOCK GOOD. MARCONIS FLAT. RAILS BRIGHT AND BUSY. TEXTILES HIGHER. PARENT TYRES AGAIN STRONG.

There was a fair amount of dealing on 'Change, with a corresponding total of price fluctuations. The Funds, Local and British, were mostly weaker where business was done. The half-year's interest due 1st June next on National 5 p.c. Sterling Loan and War Loan 4½ and 5 p.c. will be deducted from the price on 28th inst. Bank of Ireland Stock was again higher. Guinness Ord. were steady. Marconi Ord. Shares turned rather depressed on London selling orders. There was a fairly lively business in Home Railways, with substantial support and higher prices the rule, especially for Pref Ord. issues and Midland Great Western Ord. Stock. Tramways were firm, but quiet. Parent Tyre Def. were strongly held, but, though up to 32s. 6d. was bid at the earlier market, not a share was obtainable, and the price later rose to 33s. buyers. The 8 p.c. Cumulative Ord. closed unofficially 18s. 19s. 6d., and the Pref. 13s. 3d. 13s. 9d. 4s. with a small dealing at 13s. 1½d. Dunlop Rubber Ord. were quiet, but steady, with 8s. 1½d. current. Alliance Gas Shares and Debs. remain in steady request. Bleachers for a few were not so good, but other Textiles were all better. Tobaccos were steady, and Lever Bros. Pref. the turn lower.

Government National 6 p.c. Loan was freely offered and fell ¼ to 96½, and ditto by deed ¼ to 95½. The Instalment Scrip ex coupon repeated 92½ at the earlier market, but later 92¾ was current.

In British Funds, Consols fell ⅛ to 56⅝, and Victory Bonds ⅛ to 92¼, but War Loan 5 p.c. repeated 102⅜.

In Banks, Bank of Ireland rose 1 further to 269½ ⅛, but Provincial Old Shares fell ⅛ to 22, while Munster and Leinsters repeated 6⅛, and Nationals remain on offer at 20.

Dealing in Breweries was confined to Guinness Ord., which repeated 40⅞.

In Steam and Canal Securities, Grand Canal Ord. show up sally at 46.

Marconi Ord. fell 7½d. to 33s. 7½d. After hours they were offered at a lower figure, and finally quoted 32s. 10½d. Radio Common shows nothing at all to-day.

There was a good deal of bright business in the Home Railway market. Great Northern shows no change at 60½, but the Pref. rose ½ to 62½, the Guaranteed 1 to 66, and the Debs. ½ to 76½. Great Southern Ord. fell ½ to 47½. The Guaranteed rose 1 to 65, after earlier dealing at last price, and the Debs. 1 to 77, but the Pref. repeated 61. Midland Great Western advanced 1 further to 37, while the 4 p.c. Pref. Stock was wanted at 52½. Cork and Bandon Ord. was called 36 buyers, and Dublin and South-Eastern "A" Debs. repeated 62.

In Tramways, Cork Electric Ord. rose 4s. 6d. to 50s., while Clontarf and Hill of Howth repeated 57s., and Dublin United 3s. p.c. "A" Debs. 67.

Parent Tyre Def. rose a further 1s. to 32s. 6d. bid, but did not offer. After hours 33s. was paid, and the Pref. realised 13s. 1½d. for an odd lot, with more bid for regular lots.

Alliance Gas repeated 62, and the 4 p.c. Debs. 65.

Manufacturing Shares retain a firm front. Calicos rose 1½d. to 34s., Coats Ord. 1½d. to 62s. 6d. 62s. 4½d., and Cottons 6d. to 53s. 3d., but Bleachers, for an odd lot, fell 6d. to 40s. 6d. British-American Tobacco fell 3d. to 104s. 3d., but Imperials rose 1½d. to 70s. 4½d., while Imperials of Canada realised 24s. 9d. 25s. Lever Bros. 7 and 8 p.c. Pref. Shares both fell 1s. to 20s. 3d. and 21s. 4½d. respectively, but the latter later realised 21s. 6d. again for a small lot. Barry Ostlere were no better than 47s.

Trading, etc., failed to quote until the later market, when Irish American Oil Pref. repeated 19s. 6d. Irish Civil Service rose ¼ to 21¾, and *Irish Times* 1st Pref. repeated 65s.

BUSINESS DONE AT ALL SESSIONS.

National Loan (95) 96¼. M.G.W. Loan ..... (36) 37
Do. Pref. ..... (95½) 95¾. Do. 4% Pref. (82½) *85½
Do. Instalment ..... D.S.E. A Deb. ..... (62) 62
Do. Deed (62½) 92¼ x.c. Coast'g Trust (87½) 87½. Do. 4% Pref. ..... (77½) 77½
Consols ..... (56⅛) 56⅜. Cork Tram Ord. ..... *50½ x d.
5% War Ln. (102¼) 102⅜. Dublin Tram A Deb. ..... (67) 67
Victory Bonds (92¼) 92¾. Parent Def. ..... (33) 33½
Do. (Ser. 5) '28. 100⅛ Do. Pref. (13½) *13¼
5½ Treas. Bonds '29 ..... Dunlops ..... (8⅛) 8⅛
Do. '27 ..... 105⅞. Do. Instal. (81½) 81½
Bank of Ireland ..... Do. Pref. (65) 65
(264½) 269½ x.c. *26 Do. Deferred *45½
Mun. & Lein. (64½) 64½ Calicos ..... (33/104) 34c
National ..... (19½) 20½ Coats ..... (62/3) *62/6 ⅜
Provincials ..... (22½) 22¾ Cottons ..... (52½) 53
Guinness ..... (40⅛) 40⅜ B.A.T. ..... (104⅝) 104⅜
Cruvd. Ord. ..... (34½) 35 Imp. Tob. ..... (70⅜) 70⅝
Do. Pref. ..... (34½) 35 Do. Canada 24⅞ 25
Lever '7% ..... (21 4) 21⅜ Lever '7% ..... (21 4) 21⅜
Radio Com. ..... (15½) 16⅛ Do. '8% ..... (19½) 19⅝
G.N. Ord. ..... (60¼) 60½ Irish-American Oil *6
Do. Pref. ..... (62½) *62½
Do. Def. ..... (67½) 68
Do. Deb. ..... (76) 76½ Civ. Ser. Bld. (21¼) *21¾
G.S.W. Ord. ..... (46 4) 47 *Irish Times* Pref. 65
Do. Pref. ..... (61½) 61¾ Do. Def. ..... (65½) 65¾ x d.
Do. Cons. ..... (54) 54⅝ Do. Deben. 47½
Do. Deb. ..... (67) 67¼ Do. Pref. A 14½

*Odd lot; † bid, a asked.
(Last business done given in parentheses.)

IRISH BANKS' RATE.

Discount ..... 5 p.c. 5th July, 1923.
Deposit ..... 2 p.c. 5th July, 1923.

STOCK EXCHANGE SETTLEMENTS.

Mining contango day ..... May 5 | May 19
General contango day .... May 6 | May 20
Ticket day ..... May 7 | May 21
Account day ..... May 8 | May 22

BELFAST.

Belfast Exchange was quiet yesterday. The Five per Cent. War Loan changed hands at 102¾ and 102½, National Bonds, Oct., 1924, at 101¼, National War Bonds, April, 1928, at 105¼. In Bank Shares, the only transaction recorded was in Provincials at 22½. Great Northern Railway Ordinary repeated previous price, 60½, and the Guaranteed Stock was done at 66¾. In Industrials, Calico Printers were dealt in at 34s., York street Flax Spinning Ord. at 20s. and Tate and Lyle Pref. at 23s. 1½d. Lever Bros. Seven per Cent. Pref. brought 21s. 6d., and Union Cold Storage Six per Cent. Pref. 20s. 3d. Dunlops changed hands at 8s. Imperial Tobacco Ordinary at 70s., White, Tomkins and Courage Ordinary at 25s.

TEA SHARES.

Market slow and price changes mixed. British Indian, 71/9; Ceylon Plant. Est., 4/4; Chirawa, £37-½; Con. T. L. Ord., 45s+½; E. Assam, 53s-½; Ind. Produce, 69/+2; Imperial Ord., 44/9-3d.; Jokai, 76/-10s.; Jorehat, 73/3-3d.; Lungla, 32/3-3d.; Nedcem, 62/4+1/4.

Business done—Bengal Dooars Limited, 59/9, 60/-; British Indian, 72/-, 5/9, 1/9; Cachar and Bouths, 65/4½, 3d., 9d.; Ceylon Plant, 92.10½, 4/-, 3/-, 5d., 6d., 4/-; Chirabari, 37/6, 7/6; Consolidated, 42/3, 3, 2, 4, 3, 5d.; Dooars, 82/-, 6d.; Empire of India, 66/-, 1/-, 3/-, 5/9; Jokai Assam, 76/-, 5/6; Jorehat, 72/6, 3d.; Lebong, 59/9, 9/-, 6d., 60/-; Nedcem, 62/6, 4½d.; Assam Frontier, 4/-, 1/-, 3d.; Ceylon Prop., 4/-, 4/6, +500 x d. 4½d., 6d., Moabund, 82/-, 1/3; New Sylhet, 26 17/9, 7, 3, 4, 5, 6, 7, 8, 9, 27 4/6, 7½; Tubbulan, 25 12/6, 4½d., 1/-, 1/3, 1/6, 6d., 1½d., 4½d.; Pencock and Nilambe, 3/5, 5d., 4½d., 5½d., 5¾d.; Scottish Assam, 14½, 1, 2, 3, 4, 5, 6, £14 3/3.

TRAFFICS.

Canadian Pacific Railway, week to April 21, decrease $253,000; Egyptian Markets, week to April 17, increase £126; Canadian National Railways, week to April 21, decrease $709,215; Delhi Umballa Kalka Railway, week to April 19, decrease Rs.9,896.

COMPANY NOTICES.

THE MEXICAN EAGLE OIL COMPANY, (COMPANIA MEXICANA DE PETROLEO "EL AGUILA"), LIMITED.

Notice is hereby given that the Directors of the above-named Company have declared a Dividend of 7/- for each ten shares on the First Preference Share Capital of the Company, payable in London on the 30th April, 1924.

In order to collect the dividend, holders of Share Certificates in the name of the London and Midland Exchange and Trustee Company, Limited, endorsed in blank on the Coupons, must lodge their Certificates with the Midland Bank, Limited, Threadneedle street, or the Clydesdale Bank, Limited, Glasgow, or the Belfast Banking Company, Limited, Belfast, or the Royal Bank of Ireland, Limited, Dublin, or any of the branches of the said banks, on or after the 28th April, 1924.

Income tax will be deducted from the gross amount of the dividend at the rate of 4/6 in the £.

Certificates must be left three clear days (Saturdays excepted) for the purpose of recording thereon the payment of the dividend.

Should it not be convenient to holders to lodge their Certificates at any of the offices of the above-mentioned banks, it is recommended that the Certificates should be handed to the holders' own bankers for collection of the dividend, in order to avoid any risk.

For and on behalf of London City and Midland Executor and Trustee Company, Limited—

M. M. WILDE, Manager,
5 Threadneedle street, London, E.C.2.
25th April, 1924.

LONDON STOCKS UNCERTAIN.

EFFECT OF WEAK EXCHANGES.

The Stock markets were quiet and uncertain yesterday, the imminence of the Budget, together with the weakness of the foreign exchanges, being restrictive influences. In Gilt-edged Securities there were few changes, the market remaining generally steady. The 3½ p.c. War Loan finished ¼ higher on the day at 97, while Conversion Loan at 77½ were ¼ lower.

FOREIGN GOVERNMENT SECURITIES were irregular. French Loans further declined on a fresh fall in the value of the franc, the Fives at 26½ losing ½, and the Fours dropping a point to 20½. Portuguese 3 p.c. were also a point lower at 27. On the other hand, Egyptian Unified at 75 gained ¼, and Spanish 4 p.c. were a point up at 68½.

HOME RAILS were well maintained. Southern Def. Ord. at 43 and the "A" Shares at 40 both rising a point. Great Western at 111½ rose ½, as did London, Midland and Scottish at 100½, while London North-Eastern Def. Ord. at 51½ were ½ higher.

COLONIAL and FOREIGN RAILS were irregular. Bahia Blanca Guaranteed at 80½ were ½ better. United Havana fell a similar amount to 88. San Paulo rose a point to 158. Buenos Ayres Pacific at 77½ were a point lower, and Centrals fell ½ to 72. B.A.G.S. at 85½ were ½ higher.

OIL SHARES ERRATIC.

LEADERS STEADY.

Transactions in Oil Shares failed to show any expansion yesterday, and while the leading counters preserved a steady tone, and in a few cases registered small improvements, an irregular tendency prevailed among the more speculative favourites. Prices generally moved within narrow limits, and even in the leaders fluctuations were slight, Continental operators showing little interest in international counters. Royal Dutch, which kept around the overnight level for the greater part of the day, met with a quiet demand at the end, and left off showing a slight advance, while Shells met with a fair business, and also closed higher. Anglo-Persians and Burmahs remained quietly steady. Mexican Eagles came on offer, following the announcement that salt water had appeared in wells Nos. 3 and 4 Cacalilao, this news off-setting the bringing in of another well in the same field. Closing prices :—

M.U.
April 22.

3	Agwi Petroleum	⅝	⅝
3½	Anglo-American	4	4¼
2¾	Anglo-Ecuadorian	2⅞	3+⅛
1⅞	Anglo-Egyptian	1⅞	1⅝—⅛
23	Anglo-Persian 8 p.c.	23	23⅛
23⅜	Do. 9 p.c. and Pref.	22 10/6	23 4½
5	Do. Ord.	5¼	5⅜
92	Do. 5 p.c. Deb.	91	93
2A	Apex Trinidad	2¾	2⅝
2½	Attock	2½	2⅝+⅛
6	Brit. Borneo Pet. (10/-)	6	6⅛
8	British Burmah (8/-)	8	9/8 —0/3
8	British Controlled	8 9	9/0 +0/3
9	Do. Pref.	9 4½	9 7½+0/3
5⅝	Burmah	5⅝	5⅝
25/6	Do. 8 p.c. Pref.	25/6	26/0
1 10½	Caltex	1/8	2/0
10/0	Dacia Romano	9/0	10/0
3	Eagle Transport	3¼	3⅜
101½	Do. 7 p.c. Notes	101	102
102½	Do. Bearer	102	103
4/9	General Pet. Trinidad A.	4/6	4/9 —0/3
19½	Kern River (10/-)	18 15/	18 7/6 +0/3
9½	Lobitos	9½	9¾
1/3	Mexican Eagle	1/3	1/3 —0/0
18/0	Do. Pref.	18/0	18/6 —0/6
2/6	Do. 7 p.c. Pref.	2/6	2/6
103	North Caucasian (10/-)	2/0	3/0
2/6	Pera Syndicate	2/6	2/6
21/0	Persian	21/0	21/6
—	Rumanian Consolidated	11/9	12/3
37½	Shell Transport	37⅜	38¾+⅛
4/9	Shell Transport	4/9	4/9
9½	Do. 5 p.c. Pref. (£10)	9¾	9⅞+⅛
24/0	Do. 6 p.c. Pref.	24/0	25/0
3/0	Spies (10/-)	2/9	3/3
10/9	Steaua Romana	10/10½	11/4½—0/1½
7/0	Tankers Pref.	7/0	7/6 —0/3
—	Trinidad Central	—	1/0
1/0	Trinidad Leaseholds	1/0	1/0
7/6	United Brit. Trinidad	7/6	8/0 —0/1½
7	Trinidad Consolidated	7 6	8/0 —0/1½
—	Trinidad Canadian	—	1/0
2/6	Do. Pref.	2/6	3/0
2/6	V.O.C. Holdings	2/6	2/6—⅛
2	Do. 7 p.c. Pref.	1/8	2/0

BUSINESS DONE

Agwi Corp. A—11/3. **Anglo-Egyptian B**—26/10½, 7½d., 5/10½. **Anglo-Persian Ord.**—65/9, 2/8½, 3/-, 1d., 2/6, 6d.; **do. 8 p.c. Pref.**—23/4½, 5/-, 1½d. **British Controlled Common**—8/9, 7½d., 6d., 4½d., 3/6½, 4½d., 1½d., 3/6½, 4½d., 1½d., 3/6½, 4½d., 1

...PHONES 48 AND 49.

...E... & CO.'S SALES

To Builders, ...ractors, Garage Proprietors, &c.

Co. ...DERELICT PUBLIC HOUSE HOLDER'S SALE. 29TH APRIL.

JAMES SCOTT AND CO. (DUBLIN), LTD. (IN LIQUIDATION), REAR OF 18 KING STREET, SOUTH CIRCULAR ROAD.

TO BE SOLD ON THE PREMISES, ON TUESDAY NEXT 29TH APRIL, AT 12 O'CLOCK, BUILDER'S YARD, WORKSHOP, STORES, & OFFICES.

...ge Yard, with gate entrance from ...ace street; newly-erected Suite of Offices and Garage; ...'s House, Inquiry Office, large store with concrete floor; Workshop, lavatory accommodation; ...Light all lavatory; Ironmongery and General Stores.

...for 500 years from 1865, with other property, at £4 per annum, but indemnified against ...by Nos. 53, 54, 56, and 58 Lower Gardiner street.

...T THE SAME TIME AND PLACE, THE ENTIRE VALUABLE BUILDER'S PLANT AND MACHINERY,

...ising—Mortar Mill, Electric Motor (10 h.p.), Electric Glue Boiler and Water ...ch equipment; Shafting and Pulleys; Ladders, various sizes; Scaffold Poles; a large quantity ...rational stuff; New Timber, Sashes and Frames, Glazed Doors, Trestle Tables, Chains ...Blocks, Shaft Wheels, Contents of Ironmongery Store, Reinforcing Wire, Roof Light Frames, ...ncrete Biscuit Tie Bars, Iron Pipe Ties and Gutters, Whitewashing Machine, Carpenters' ...ng Contents of Workshops, Gas Engine, Blowers, Hand Saw, Bricklayers' Hods, Fibrous ...Barbed Wire, Buckets, Shovels, Cement Sacks, Pipes and Chimney Pots, Scrap Iron, and ...lus Incidental to the trade; also Office Furniture, Ba...s, Typewriter, and a Chev...r Car.

...r can have the benefit of the Company's tenancy of ...llars opening into the yard, ...ft and Packing Cases.

...Inventory, 10 to 5 o'clock. Admission to View and Sale, 1/-, ...ly by appointment with Auctioneers. Terms—Cash, and 5 per cent. Fees.

G. BROOKE FINLAY, Receiver for the Debenture Holder, 39 Nassau street.
W. CAMPBELL MEEKE, Solicitor, 119 Stephen's Green.

...UR NEXT PROPERTY SALE 8TH MAY

...PLACE ON THE 8TH MAY AT OUR SALEROOMS, ...STMORELAND STREET, AND WILL INCLUDE—

...OTEL-KEEPERS AND OTHERS

...EL, KINGSBRIDGE, DUBLIN

...E HOTEL, WITH NEW EXTENSION HAVING A FRONTAGE OF ...A DEPTH OF ABOUT 115 FEET, WITHIN 3 MINUTES' WALK OF ...Y TERMINUS, G. S. & W. RLY.

...large commercial hall, splendid dining room, 2 sitting-rooms, 35 bedrooms, ...lavatories and bathrooms, 7 staff bedrooms, kitchen, storerooms and domestic ...abling for over 30 Horses and garage; electric light throughout, telephone, ...of visitors. The Hotel is pleasantly situated overlooking the Liffey, with ...Tram service every 2 minutes to door. The premises are held for ever ...d, ...carried on for the past 30 years. Soon on order from Auctioneers only.

...ors. GERALD BYRNE and CO., Solicitors, 7 Lower Ormond quay.

...ORTANT SALE BY AUCTION

...RSBY & CO. WILL SELL BY AUCTION, 8TH MAY.

THE DUBLIN MOTOR CO., LTD.

...GREEN, NORTH, AND NOS. 14, 16, 17, 19 AND 20 KILDARE STREET.

ALSO 413 MIDDLE ROAD, DUBLIN.

...TED BY THE DUBLIN MOTOR CO., who are acquiring other Premises, to ...LE BY AUCTION, in our Auction Galleries, 39 Westmoreland Street, ...24th, 1924. The Property comprises as follows:—

...EEN, NORTH, fitted as a magnificent Motor Showroom, with Ryanite patent floor ...h is wholly free from dust, specially constructed frontage and entrance; also ...and garage; the whole over same with a new frontage and separate hall entrance let ...ises, producing a rental of £288 18s. 10d. The entire is held under lease for a term ...to the 25th March, 1925, at a low rent. The position of this property is unique, adjoining the ...ding Club.

...ble; FA...ory house with basement comprises a large shop or showroom on the ...; another portion being used as offices in conjunction with the Dublin Motor ...£50. Held under lease for £200 years, subject to the yearly rent of £60.

...similar house, let to Messrs. Ford, Limited, at a rental amounting to £280. ...1842, subject to the yearly rent of £60.

...similar house, let to ...ng tenant at £185 and taxes, and a cottage at the rear ...of four years from 1850, subject to the yearly rent of £36.

...similar house, let in Offices at rents producing £171 per annum. The rear ...prises on the ground floor a large and well-fitted motor garage, extending ...3 floors over same with separate hall entrance. The entire let at rents ...convenient to Bagnot Street Bridge, comprises a particularly large motor garage ...e office to the rear, with ...ommodation, storehouse, &c., let at £300 per ...ears, subject to £45 per annum.

...Held under lease dated 27th December, 1911, for 17 years from 1st September, ...Vacant Possession will be given to Purchaser.

F. WHITE, Solicitor, 16 Molesworth street.

...TERSBY & CO. WILL SELL BY AUCTION, 8TH MAY.

LUCAN LODGE, LUCAN.

...OUT 18 ACRES. POSSESSION, FREEHOLD.

...within Tram Line close to Spa Hotel. Soundly-built Residence with every modern convenience; ...water, all in perfect order. Containing 5 Reception Rooms, 4 Bedrooms, 1 Dressing Rooms ...ATH, Offices, Garage, Stabling, and Gardener's Cottage. Garden Gate Lodge, ...R FREE OF RENT. SEEN ON OUR ORDER. Photo at Auctioneers.

Messrs. COX and CO., Solicitors, 5 Stephen's Green.

...TERSBY & CO. WILL SELL BY AUCTION. 8TH MAY

BLOOMFIELD AVENUE, SOUTH CIRCULAR ROAD.

POSSESSION. SEMI-DETACHED.

...rally situated, just off Main road; three lines trams pass. Solidly-built, Semi-detached, con...reception rooms, 4 bedrooms, kitchen, and usual offices; garden, with large green...Seen any time on Card from Auctioneers.

...Held for ...Years at £5 per annum. P.L.V. £34.

J. O'DONOGHUE, Solicitor, 40 Dame street.

B. & Co. ...TERSBY & CO. WILL SELL BY AUCTION. 8TH May

GROUND RENT OF £17 PER ANNUM OUT OF ...25 AND 26 ADELAIDE ROAD.

(FORMERLY KNOWN AS 2 and 3 WELLINGTON PLACE.)

Well-secured Ground Rent, arising out of the above Houses. HELD IN FEE-SIMPLE, and Let under Lease dated 25th April, 1874, for 200 years from 25th March, 1874, at £17, less Landlord's proportion of Head Rent. P.L.V. £25.

Messrs. COX and CO., Solicitors, 5 Stephen's Green.

B. & Co. OUR NEXT PROPERTY SALE ...Y MAY 22ND MAY

WILL TAKE PLACE ON THE 22ND MAY AN... ...ILL INCLUDE:—

B. & Co. GLENCAIRN, HARBOUR ROAD, DALKEY. 22nd May

POSSESSION.

Messrs. BERGIN and CO., Solicitors, 55 Parnell square.

B. & Co. SUNBURY GARDENS, RATHGAR. 22ND MAY

POSSESSION.

Messrs. ROGER GREENE and SON, Solicitors, 11 Wellington quay.

B. & Co. 43 HOLLYBROOK ROAD, CLONTARF. 22ND MAY

POSSESSION.

JOHN McDOWELL, Solicitor, 3 College Green.

WE ARE NOW ARRANGING BOOKINGS FOR OUR PROPERTY ...ONS ON THE 8TH and 22ND MAY AND 12TH JUNE, AND ...BE GLAD TO HAVE EARLY INTIMATION FROM ...TORS AND PROPERTY OWNERS WHO WISH TO ...DE OTHER PROPERTIES.

...ATTERSBY & CO.,

AUCTIONEERS,

...WESTMORELAND STREET, DUBLIN.

...COMING PROPERTY AUCTIONS, 8TH AND 22ND MAY AND 12TH JUNE. BOOKINGS INVITED.

...OF FURNITURE CONDUCTED IN TOWN OR COUNTRY.

...OX'S PROPERTY AUCTIONS.

...TH MAY, AT 29 BACHELOR'S WALK AT 1 O'CLOCK

...LLON, ARTANE, CO. DUBLIN.

...ACRES WITH VACANT POSSESSION ...TO PURCHASER.

...ntially built, has a Gate Lodge entrance, stands on about 5½ Acres, ...ve large lounge hall, 3 reception, 5 bedrooms, nursery, ...s, w.c., kitchen, pantries, hot air press, etc.

...ve good roof conditions, comprise: Motor garage (4 cars), petrol or ...scullery, etc. The House and Premises, Fruit and Vegetable Gardens, ...ing 4½ acres being in grass. The entire is held for 999 years from ...nuum. Poor Law Valuation, £32 6s. 0d. On the Gate Lodge, which ...with Vacant Possession, would readily let at 10/- weekly, thereby ...6 per annum.

...conditions of Sale from

...ELL WELDON and CO., Solicitors, 40 North Great George's street.

...F.A.I., AUCTIONEER & VALUER, 29 BACHELOR'S WALK

...TH MAY, AT 29 BACHELOR'S WALK, AT 1 O'CLOCK

...NO. 112 CAPEL STREET.

...et 99 years from 1887, subject to £45 per annum, and let to solvent tenants ...month from 10 to 20 years), producing a Gross Rental of £161 per annum. ...The House and Premises are in thorough repair, and the sanitation perfect. ...and Conditions of Sale from

Messrs. JOHN H. MENTON and CO., Solicitors, 9 Fleet street.

...DX, F.A.I., AUCTIONEER AND VALUER.

...AUCTION, FRIDAY, 2ND MAY, AT ...ON ROOMS, 29 BACHELOR'S WALK.

...varied collection of Antique and Modern Furniture, including Chippendale ...ll length Set of Carved-back Chippendale Dining Chairs (6 and 2 ...match; Dublin-made Glass-back Sideboards and Cabinets, Screw Dining ...Dining Chairs, etc., also Drawingroom Furniture, including superior ...hiness, Suites, Gilt Mirrors, Occasional Tables and Chairs, Chesterfield ...eight Bedrooms, including a magnificent 6ft. Inlaid Mahogany Bedroom ...Bedding, Carpets, and numerous miscellaneous effects.

...6 Sale.

...H. COX, F.A.I., ...D VALUER, 29 BACHELOR'S WALK

...DAY NEXT, 28TH APRIL ...Y AUCTION, ON THE PREMISES, ...TON AVENUE, DUN LAOGHAIRE, ...OUSEHOLD FURNITURE AND EFFECTS,

...Mahogany Enclosed Sideboard, with mirror back; 10-feet Screw-expanding ...in leather; handsome shaped Rosewood Card Table, Gilt Overmantel, Marble ...ressing, Coal Vase, Linoleum, Pictures, Paintings, two Screw-expanding Dining ...Suite, Mahogany Pedestal Sideboard, Black and Gilt Overmantel, Inlaid ...; two excellent Walnut Bedroom Suites, Polished Wardrobes, Walnut Bed...Overmantel, Set of Dressers; Toilet Pairs, Mirrors, Toilet Ware, Child's Cot, ...ware, Oak Hall Stand, Gasaliers, Pendants, Glass, China, Cooking Utensils, ...der, and numerous valuable miscellaneous effects. Sale commences 12 o'clock. ...10 o'clock to hour of Sale. Terms—Cash and 5 per cent. fees.

...RNTON & CO., AUCTIONEERS, ...AND ESTATE AGENTS, UNDERTAKERS, &c., ...E'S STREET, DUN LAOGHAIRE. 'PHONE ...

...Attention of the Public to the ALTERATION IN THE DATE OF THIS ...Tuesday, the 29th April.

JAMES H. NORTH & CO.'S SALES.

TUESDAY NEXT, 29TH APRIL, 59 PEMBROKE ROAD.

Unusually attractive Semi-detached Residence, with large garden and first class stabling. Clear possession to purchaser. One of the best houses on Pembroke road. In excellent repair, having been well maintained by the late Mr. John A. Wilson. Contains 3 reception rooms on hall floor, 5 drawing-rooms, 5 bedrooms, bathroom, servant's room, kitchen, etc. The garden is an attractive feature, approached by a flight of steps from the sittingrooms. Held for 147 years from 1842, subject to £100 per annum.

Messrs. REEVES and SONS, Solicitors, 31 Merrion square, E.

NOTE—ST. DYMPNA'S, CLONTARF, HAS BEEN SOLD.

SALE TUESDAY, 13TH MAY.

ASHTON PARK, MONKSTOWN AVENUE, MONKSTOWN.

RESIDENCE AND 22 STATUTE ACRES.

IF NOT PREVIOUSLY DISPOSED OF.

A choicely situated Residence, approached through ornamental lodge entrance and well laid out avenue between richly timbered lawns. Situated a short distance from tram, train and Mail Boat pier. A sound, well-arranged dwellinghouse in good repair, and containing spacious entrance hall, good sized dining and drawingrooms, with winery opening off, study, 6 family bedrooms, heated linen press, 2 bathrooms, servants' apartments, kitchen, pantry, &c. In a bungalow annex are billiardroom, 2 bedrooms, and bathroom. There are well arranged pleasure grounds, 2 tennis courts, a fully stocked walled-in garden, 2 greenhouses, with peach trees, forcery, &c.

The land is of excellent quality, all in grass, and would yield a substantial rent if let for grazing. The offices, in an enclosed yard, include motor house, hay barn, stabling, &c. The timber is valuable.

There are two substantial two-storeyed brick dwellinghouses facing Monkstown Avenue let at rents amounting to £33 4s. 0d. per annum, tenant paying rates and taxes.

The residence, gate lodge, yard, garden, &c., and the houses facing Monkstown Avenue are all on portion of the land, containing 16a. 2r. 27p., held for ever under fee farm grant, and 5a. 0r. 29p. Statute Measure, are held for 99 years from 1893. The whole is subject to the yearly rent of £2 14s. 5d. payable to the Irish Land Commission. Nos. 1 and 2 Mount Ashton by £33 4s. 0d. per annum, leaving this attractive property subject, in effect, to only £29 10s. 5d. per annum. Clear possession will be given.

Seen on written order 3 to 5, week days.

Messrs. WHITE and WHITE, Solicitors, 13 Upper Ormond quay.

BLESSINGTON, COUNTY WICKLOW.

BOOTHMAN'S TRUST.

SALE BY DIRECTION OF THE MASTER OF THE ROLLS.

THREE HOLDINGS IN THE TOWN OF BLESSINGTON,

IN THREE LOTS, AS FOLLOWS:—

LOT 1.—House situate in the Main street, portion of which was lately used as a Post Office, held under lease, dated 2 May, 1835, for 99 years, from 1st May, 1835, subject to £2 18s. per annum and ¼- per annum street money. This House will be Sold with possession to purchaser.

LOT 2.—House adjoining the Post Office, held under lease 2nd May, 1835, for 99 years from 1st May, 1835, at £2 10s. per annum and ¼- per annum street money. This House is in the occupation of Mr. M. Landers.

LOT 3.—Site of old Police Barracks. Frontage to Main street 55 feet, depth, from front to rear, 274 feet. Held under lease 1st June, 1836, for 99 years, from 1st May, 1835, subject to £3 0.9 per annum, and 1.- per annum street money. This Lot will be Sold with benefit of, and subject to, obligation of erecting a building award of £700, which award will be open to inspection at the

Messrs. A. O'HAGAN and SON, Solicitors having Carriage of Sale, 9 Harcourt street.

CARRIG BRAE, BRAY,

Situated at the corner of New Church road and Vevay road, with lodge entrance from both roads. Adjoining Christ Church, a few minutes' walk from Bray. A handsome, two-storeyed Residence, with cut basement, standing on 4 acres of grounds, surrounding gardens, grass grounds, tennis court, etc.; electric light, telephone; Varizy water. The Residence contains four sittingrooms, five family bedrooms, dressing room, maid's room, bathroom (with hot and cold water), tiled kitchen, pantry, box-room, etc. There are also coach-house and stabling, with man's room; fruit and vegetable gardens, two greenhouses, coal store, wood store, tool house, etc. A compact, easily-kept Residence, in a most desirable position. There are two gate lodges, one of which is at present let at 3/- per week, while the other is in possession of a caretaker, put in by the owner. Held for 156 years from 25th March, 1884 (Pembroke lease), subject to £40 per annum.

Messrs. W. J. SHANNON and CO., Solicitors, 19 Upper Ormond quay.

SALE THURSDAY, 15 MAY. SALLIN'S LODGE, SALLINS, WITH 53 ACRES STATUTE PRIME LAND.

Clear Possession. Fee-simple, L.C. Annuity, £66.

WHITE and WHITE, Solicitors, 13 Upper Ormond quay.

FURNITURE SALES.

SALE TUESDAY NEXT, 29TH APRIL. SPRINGFIELD, COLIEMORE ROAD, DALKEY. FURNITURE AND EFFECTS.

JAMES H. NORTH AND CO., having sold the house, are further instructed to SELL THE FURNITURE and EFFECTS, comprising—Mahogany Dining Table, Open Sideboard, China Cabinet, Set of Seven Chairs, Chippendale Corner Bookcase and Books, Pianoforte, in inlaid walnut case; Chesterfield Settee, Easy Chairs, Ottoman, Mahogany Centre, Marble Group, Carpets, Oil Paintings, Water Colours, etc.; Occasional Chairs and Table, Gilt Mirrors, Gramophone and Records; Sheffield Candelabra and Candlesticks; Skin Rugs, Marble Clock, Silver Plate, Wilton Sofa Table, Pair of Mahogany Consul Tables, Persian and other Rugs; Venetian Tea Set, Mugs, etc.; Three-part Mahogany Wardrobe, with mirror centre door and other wardrobes; All-Brass and other Beds and Springs; Mahogany Chests Drawers, Duchesse Drawers and Washstand; Linen, Cheval Glass, Marble Washstands, Antique Toilet Glass, Kitchen Tables and Culinary Utensils. ON VIEW DAY PREVIOUS.

SALE THURSDAY, 1ST MAY. 3 ASHBROOK TERRACE, LEESON PARK, THE FURNITURE AND EFFECTS.

Including—Walnut Cabinet, Chesterfield Settee, Lounge and Easy Chairs, Walnut and other Overmantels, Wicker Tables and Chairs, Walnut Sideboard, Rosewood Table, Cabinets, Bookshelves, Dining Table, Set of Dining Chairs, Oak Hall Table and Seat, Hall Rack, Carpets, Persian Rug, Linoleum, Mats; Old English Tea Set, China, and Glassware, etc.; Ash Bedroom Suites, Mahogany Wardrobe, Chest Drawers, Toilet Tables, Washstands, Toilet Ware, Bedroom Chairs, Towel Rails, and the usual Bedroom Furnishing; Mangle, Tables and Chairs, Presses, Meat Safe, and Culinary Utensils; some Silver and Plated Ware, etc. ON VIEW DAY PREVIOUS.

SALE MONDAY, 5TH MAY. MAYFIELD, SUTTON.

JAMES H. NORTH and CO., having Sold the Premises, are instructed to SELL THE FURNITURE and EFFECTS, including—Chesterfield Settee, Lounge Chairs, Gilt and other Mirrors, Inlaid Occasional Tables, Antique Tea Tables, Occasional Inlaid Mahogany Chairs, Sheraton Bureau Bookcase and Cabinet, Enclosed Sideboard, with mirror back; large Mahogany Dinner Wagon, Inlaid Mantel Clocks, Oak Falling-leaf Table, Telescope Dining Tables, Set of Coloured Sporting Prints, Pictures, etc.; Chippendale Pattern Bedstead and other Bedsteads, with Spring and Hair Mattresses and Bedding; Glass-door Wardrobes, Inlaid Oak Bedroom Suite, and usual Bedroom Furniture; Kitchen Dresser, Tables, and Culinary Utensils. ON VIEW SATURDAY from 10 to 5.

JAMES H. NORTH & CO.,

AUCTIONEERS & VALUERS, 110 GRAFTON STREET.

RESULTS OF THURSDAY'S SALES BY PATRICK O'CONNOR & SON, LTD.

LOT 1—FARRANBOLEY, DUNDRUM. Sold to J. Moran, Esq., Solicitor, in trust for	£1,740
LOT 2—ARBOURFIELD, DUNDRUM. Sold to J. J. Brennan, Esq., for	1,085
LOTS 3—4 ELM PARK VILLAS, RANELAGH. Sold to E. Murphy, Esq., for	1,000
LOT 4—LANDS OF KILMASHOGUE. Sold to J. J. Brennan, Esq., for	900
LOTS 4 to 8—4 POLICIES OF ASSURANCE. Sold for	175
Total	£4,900

JOHN MORAN, Esq., Solicitor for Vendor, 34 Lower Ormond quay.

SALE OF PRIME GRASS FARMS. CLONSHOUGH, SANTRY. ONLY 3 MILES FROM THE CITY.

PATRICK O'CONNOR and SON, LTD., are favoured with instructions from J. S. JOLLEY, Esq., to SELL BY AUCTION, at their ESTATE SALEROOMS, 49 QUEEN STREET, on NEXT THURSDAY, 1st MAY, at 1.30 o'clock, all the Interest and Goodwill in the following:—

LOT 1.—Lands of Clonshough, East, containing 44a. 0r. 8p., Statute measure, held in fee-simple, free of all rent.

LOT 2.—Lands of Turnapin Little, containing 45a. 1r. 21p., Statute measure, held subject to terminable Land Commission Annuity of £34 3s. 0d.

The Lands are all in Grass of splendid quality, and are in the best of heart and condition. They are most conveniently situated, being only about six minutes' drive from the Drumcondra tram terminus at Whitehall.

For all further particulars and Conditions of Sale apply to WM. V. SEDDALL, Esq., Solicitor having Carriage of Sale, 6 Westmoreland street; or to the AUCTIONEERS.

THURSDAY, 8TH MAY, SALE OF FARM, BALLINASCORNEY, TALLAGHT.

For Executor of late Mr. R. JONES. 39a. 2r. 30p., Statute measure, with House and Outoffices. Land Commission annuity, £25 5/2.

J. H. DIXON, Esq., Solicitor, 16 Parnell square.

BY PRIVATE TREATY. LETTING OF RICH GRAZING LANDS CONVENIENT TO THE CITY. SAGGART, ONLY 6 MILES FROM DUBLIN.

PATRICK O'CONNOR and SON, LTD., are favoured with instructions to Let for Grazing purposes the following Divisions:—

	A.	R.	P.
LAWN DIVISION	38	2	23
PADDY LOCK'S	33	2	17
NAAS ROAD	36	1	17
UNDER ROAD	48	2	14
COLDWATER COMMONS	28	2	22
COLLEGE FIELDS (part slagged)	23	3	37
DEVANEY'S FIELD	9	3	14
FIVE ACRES	5	0	21
HERDS PADDOCK	3	3	18

The Lands are all of primest quality, well fenced and herded, and have an unfailing supply of running water. Some of the Divisions can be made larger or smaller, as required. All further particulars on application.

GRAZING TO LET NEAR THE CITY.

16 Acres, Finglas; 19 Acres, Hollywoodrath; 12 Acres, Raheny; 40 Acres, Inchicore; 3 and 4 Acres, Kimmage; 15 Acres, Dundrum; 24 and 16 Acres, Rathcoole; 20 and 35 Acres, Oldchurch, Clondalkin. For particulars apply to

PATRICK O'CONNOR & SON, LTD., M.I.A.A., Auctioneers, Valuers, Salesmen, 49 QUEEN STREET, DUBLIN.

DUN LAOGHAIRE—6 ROYAL TERRACE, WEST. SUPERIOR HOUSEHOLD FURNITURE.

SALE BY AUCTION ON TUESDAY NEXT, 29th APRIL, OF THE ENTIRE HOUSEHOLD FURNITURE and EFFECTS, including—Gramophone and Records, Piano by Hopkinson, in rosewood case; Gilt Frame Overmantels, Gilt Console Table, Inlaid Walnut Glazed China Cabinet, Mahogany ditto, Inlaid Marquetry Bureau; Sutherland, Oval, Card and Occasional Tables; Music Stool, Oil Paintings, Coloured and Steel Engravings, Old China, Brass Ornaments, Marble Mantel Clocks, Davenport, Brass-mounted Bedsteads, Hair Mattresses; Walnut and White Enamelled Suites, Mahogany Wardrobes, Dressing Tables, Chests of Drawers, Toilet Glasses, Arm Chair, Commode, Window Hangings, etc.; Mahogany Case Grandfather Clock, new Linoleum, Oak Hall Stand and Chairs; Axminster Stair Carpeting; Kitchen Furniture, Lamps, Gas Fittings, Lawn Mower, and numerous Miscellaneous Lots. Sale 12 o'clock. On View Monday.

TALBOT COALL & SON, AUCTIONEERS, DUN LAOGHAIRE

MACARTHUR'S FORTNIGHTLY AUCTIONS

AUCTION ON THE PREMISES,

MONDAY NEXT, 28TH APRIL, COMMENCING AT 1 O'CLOCK SHARP

POSSESSION. YARD, STORES, STABLING, AND DWELLING, —DOMINICK LANE, rear of 15 LOWER DOMINICK STREET; also HORSE, VAN, FLOAT, HARNESS, MOTOR CAR, BARRELS, PACKING CASES, ETC.

Premises consist of large concrete yard, gate entrance, 2 apartments, w.c., extensive sheds, lofts, stabling, stores, car-house; underground wine vault, manure pit. Ground rent £22 10/-. Lease 21 years from 1912. ALSO Brown Horse (16½ hands, working to date); Motor Car, B.S.A., 5-seater, rear wind screen, Rushman lamps, Marlborough Luggage Cart, good Float and Van. 2 Sets Harness, Oat Bin, large Dutch-end Beam and Scales, 15 cwt., 2 Metal Pillars, Fireplace and Stove; some Timber, Manure; large quantity Packing Cases, Barrels, Wooden Boxes, Tea Chests, Tubs, etc.

Messrs. VINCENT and BRADY, Solicitors, 62 and 63 Dame street.

PROPERTY AUCTION, FRIDAY, 9TH MAY, 1924.

IF NOT PREVIOUSLY DISPOSED OF BY PRIVATE TREATY.

IDEAL SITUATION, COMFORTABLE RESIDENCE, STANDING ON 10 ACRES. CONVENIENT TO GOLF LINKS.

"ST. PETROC" STILLORGAN.

A CONVENIENTLY-SITUATED CHOICE CO. DUBLIN RESIDENCE, Double-fronted, standing on own grounds, in sheltered position, with delightful views of Dublin and Wicklow mountains. There is a very large productive Fruit and Vegetable Garden, well-kept picturesque Pleasure Grounds, Ornamental Pond, full-sized Tennis Lawn; two-storeyed four-roomed Gate Lodge.

The Residence, which is approached by a nicely-wooded carriage drive, has bay windows, neat entrance hall, comfortable sittingroom, good-sized dining-room, with entrance to conservatory; large drawingroom, cosy study, 5 family bedrooms, dressing-room, fully-equipped photographic developing room, bath (h. and c.), w.c., wash basin, two maids' rooms, very good kitchen, with almost new Majestic range; other useful household apartments. Abundant water supply from both Vartry, and inside pumps; modern dairy, carpenter's shop, tool house, cycle house, greenhouses, etc.; extensive hay and cow sheds, calf house, loft, first-class stabling, harness room, spacious coach-house, suitable for garage.

Part of Lands under Grass, and about 2 acres have been tilled. The property is within half a mile from Stillorgan Railway Station, at "Galloping Green," on main road from Dublin to Bray. The new Bus Service passes the entrance gate. The Pleasure Grounds and Ornamental Lake, being formed by natural beauty, require little or no upkeep, while the remainder of the land is of a productive kind. The house is well appointed, and has Telephone connection. The Outlay required is £3 12/- weekly.

ENTIRE PROPERTY IS RECOMMENDED BY THE AUCTIONEERS AS A HOME WORTH HAVING.

SEEN ONLY 3 TO 6 O'CLOCK ON ORDERS TO VIEW, AND PHOTO FROM AUCTIONEERS.

LEASE 200 YEARS FROM 1837. GROUND RENT, £48 11s. 0d.

Messrs. JAS. O'CONNOR and CO., Solicitors, 71 Dame street.

"ARDSCULL," 66 LINDSAY ROAD, GLASNEVIN. VACANT POSSESSION TO PURCHASER.—Excellent Residence, semi-detached, non-basement; bay window, 2 reception rooms, 3 large bedrooms, maid's room, kitchen (close range), scullery, wash-trough, bath (hot and cold), hot press, coal-house, bicycle house, w.c., large shed; good garden front and rear, with side entrance. Ground rent, £5. Lease about 250 years. Premises are in excellent order, and are ready for immediate occupation. Seen any time. Orders to View from the AUCTIONEERS, or from

W. J. M. COULTER, Esq., Solicitor, 200 Great Brunswick street.

3 EDWARD'S TERRACE, GARVILLE AVENUE, RATHGAR. VACANT POSSESSION TO PURCHASER.—Nicely-situated Private Residence, containing 2 reception rooms, 5 large bedrooms, breakfast room, bath (h. and c.), kitchen (close range), maid's room; electric light, telephone; motor garage to hold three cars; good garden front and rear. Ground rent, £5 8s. 6d. Lease 800 years. P.L.V., £30. Seen any time. KEYS WITH THE AUCTIONEERS. Conditions of Sale from

Messrs. BROWN and McCANN, Solicitors, 25 Anglesea street.

80 RATHMINES ROAD. VACANT POSSESSION TO PURCHASER FOUR-STOREYED RESIDENCE, containing 4 reception rooms, kitchen (close range), scullery, pantry, coal-house, bath (hot and cold), 5 large bedrooms; garden front and rear, greenhouse, and stabling with rear entrance. Gas and electric light. Ground rent, £8. Conditions of Sale from

Messrs. H. T. DIX and SON, Solicitors, 24 Clare street.

12 HOWARD TERRACE, RINGSEND ROAD. VACANT POSSESSION TO PURCHASER.—Neat, Modern, Two-storeyed House, having sittingroom, kitchen (close range), 3 good bedrooms, garden front and rear. Ground rent, £5. Lease 250 years. Seen any time. Keys with the AUCTIONEERS. Conditions of Sale from

ROBERT H. COMMINS, Esq., Solicitor, 13 Bachelor's Walk.

3 ST. DAVID'S TERRACE, N.C. ROAD. VACANT POSSESSION TO PURCHASER.—On road opposite Phoenix Park road end of Aughrim street, between Altona terrace and St. John's terrace. Excellent Modern Two-storeyed House, porched entrance, red brick front, granite blocks over windows and door; railed plot in front; sittingroom, 4 bedrooms, bath (hot and cold), w.c., electric light, coal-house; garden in rear. Ground rent £5. Lease 250 years.

LOT 1—1 TO 20 FAIRFIELD AVENUE, CHURCH AVENUE, CHURCH ROAD, NORTH STRAND.—BLOCK OF SELF-CONTAINED FLATS (1 to 19, odd numbers); contain 2 rooms, scullery, coal-house, lavatory, yard, with separate water supply. Let at 9/- per week each. 2 to 20 (even numbers) contain 3 rooms, scullery, inside lavatory, wash-house, yard. Let to tenants at 6 other week. ANNUAL RENTAL £930. Ground rent £6 10s. Lease 900 years. P.L.V., £140. This valuable property is situated in a good working-class district, and is worthy of careful inspection, and is confidently recommended by the AUCTIONEERS as a safe and PROFITABLE INVESTMENT.

LOT 2.—VALUABLE BUILDING SITE, adjoining above, suitable for the erection of a FACTORY or SMALL HOUSES. Held with other premises, but will be Sold indemnified against rent. 900 years from 1903. Full particulars and Conditions of Sale from the AUCTIONEERS or from

Messrs. A. COX and CO., Solicitors, 8 St. Stephen's Green

49 AND 51 CADOGAN ROAD, FAIRVIEW.—We have received instructions from the above two compact Modern Houses, each containing sittingroom, diningroom, kitchen, scullery, 3 bedrooms, bath (h. and c.), lavatory; railed plot in front, garden in rear. Each house is let at £47 per annum. Ground rent, £4 each. Lease 200 years. P.L.V., £16 each. Conditions of Sale by

W. S. BARRETT, Esq., Solicitor, 15 South Frederick street.

TENEMENT BUSINESS HOUSE, 25 LOMBARD STREET, EAST (off Great Brunswick street and Westland Row, corner of Mark's lane. Held at £6 per annum for 99 years from 25th March, 1851. P.L.V., £21. Premises produce about £48 a year, after payment of Head Rent and Taxes.

C. RUPERT ROBINSON, Esq., Solicitor, 10 Nassau street.

PRELIMINARY ANNOUNCEMENT. PROPERTY AUCTION, FRIDAY, 23RD MAY, 1924.

MONTROSE AND NEVILLEVILLE, VERNON GROVE, RATHGAR. POSSESSION, 1 and 2 PROSPECT VILLAS, CRUMLIN ROAD. POSSESSION.
1, 2, 3, 4 EDEN TERRACE, BOTANIC AVENUE.
35 HOLLYBROOK AVENUE, NORTH STRAND.
69 ECCLES STREET, DORSET STREET.

OTHER LOTS CAN BE INCLUDED.

MACARTHUR & CO., AUCTIONEERS, 79 TALBOT STREET, DUBLIN.

ON VIEW MONDAY NEXT. RHOS-Y-GAR, MONKSTOWN (OPPOSITE MONKSTOWN CHURCH). TUESDAY NEXT, 29TH INSTANT, AT 12 NOON. HIGHLY ATTRACTIVE SALE OF SUPERIOR ANTIQUE AND MODERN HOUSEHOLD FURNITURE.

WM. MONTGOMERY AND SON ARE INSTRUCTED TO SELL BY PUBLIC AUCTION ON THE PREMISES AS ABOVE—THE FURNITURE AND APPOINTMENTS OF THE RESIDENCE, comprising, briefly:—Suitwood and Rosewood Commode, Chesterfield Suite, Adam Bureau, Mahogany China Cabinet, Folding Top Card and Occasional Tables, Chippendale Settee, Rosewood do., Inlaid Rosewood Sofa Table, Chippendale Wall Mirror, CROWN DERBY TEA SERVICE, Worcester Dessert Service, Fine Waterford Glass Decanters, Wines, Spirits, Liqueurs, 6 Old Irish Wine Glasses, Rockingham, Walton and Dresden Figures and Groups, Decorative China and Ornaments, SEVERAL PERSIAN RUGS AND MATS OF FINE QUALITY, Italian Hand Painted Wall Panels, Gilt Mirrors, Oil Paintings, Bedroom Chairs, Towel Rails, and the usual Bedroom Furnishing; Mangle, Tables and Chairs, Presses, Meat Safe, and Culinary Utensils; some Silver and Plated Ware, etc. ON VIEW DAY PREVIOUS.

SALE THURSDAY, 1ST MAY. 3 ASHBROOK TERRACE, LEESON PARK, THE FURNITURE AND EFFECTS.

Including—Walnut Cabinet, Chesterfield Settee, Lounge and Easy Chairs, Walnut and other Overmantels, Wicker Tables and Chairs, Walnut Sideboard, Rosewood Table, Cabinets, Bookshelves, Dining Table, Set of Dining Chairs, Oak Hall Table and Seat, Hall Rack, Carpets, Persian Rug, Linoleum, Mats; Old English Tea Set, China, and Glassware, etc.; Ash Bedroom Suites, Mahogany Wardrobe, Chest Drawers, Toilet Tables, Washstands, Toilet Ware, Bedroom Chairs, Towel Rails, and the usual Bedroom Furnishing; Mangle, Tables and Chairs, Presses, Meat Safe, and Culinary Utensils; some Silver and Plated Ware, etc. ON VIEW DAY PREVIOUS.

SALE BY PUBLIC AUCTION ON 6TH MAY, 1924. BUSINESS PREMISES, SITUATE 8 GT. BRUNSWICK STREET, DUBLIN

WE have been instructed to SELL BY PUBLIC AUCTION, in the Auction Mart, 24 SUFFOLK STREET, on the above date, the above excellently situated Business Premises, at present let in Suites of Offices, with the exception of the Basement and Third Floor. Present tenancies, producing a gross rental of £296, are terminable this year. The premises comprise Shop and Basement, with Three Storeys over, well lighted and recently built. P.L. Valuation, £70. The Purchaser will receive a Grant in Fee-simple, Free of Rent. Particulars and Conditions of Sale from Messrs. W. J. SHANNON and CO., Solicitors, 19 Upper Ormond quay; or from the AUCTIONEERS:

WM. MONTGOMERY & SON, M.I.A.A., 24 SUFFOLK STREET.

15 HARCOURT STREET, DUBLIN. ANTIQUE AND MODERN HOUSEHOLD FURNITURE AND EFFECTS

WM. MONTGOMERY and SON have been instructed to SELL BY PUBLIC AUCTION, on THURSDAY, 8th MAY, 1924, on the above premises, the HOUSEHOLD FURNITURE AND EFFECTS, comprising, briefly: PAIR MAHOGANY DISPLAY CABINETS, WITH ORMOLU MOUNTS, 9ft. Console Table, Pair of Mahogany Reading Tables, with mirror backs, Mahogany and Folding-top Card Tables, Walnut Secretaries; Inlaid Chiffoniers, with marble tops and mirror backs; Fretwork Gilt and Occasional Interspersing Chairs, PAIR OF ORMOL